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SPANISH
COMMERCIAL CORRESPONDENCE
—
KENYON

GEORGE WAHL, PUBLISHER

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SPANISH

Commercial Correspondence

WITH

EXERCISES, NOTES, AND VOCABULARY

BY

HERBERT ALDEN KENYON

University of Michigan

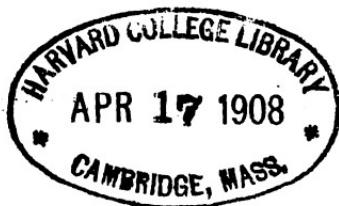
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PREFACE

In this small manual of Spanish Commercial Correspondence the author has endeavored to produce a book useful in two ways: first, as a text-book for schools and colleges, and secondly, as a reference book and dictionary for the commercial correspondent who has a more or less limited knowledge of Spanish forms and business usages. On the latter account a much larger and more complete vocabulary than is usually found in such handbooks has been added and idiomatic phrases have been placed in the vocabulary rather than in the notes.

As a text-book for class room work, however, the book is principally designed. Many of the letters are copies of actual correspondence between Spanish and American firms, changed only in unimportant details, while others have been written solely to illustrate technical points, increase the vocabulary, or to repeat words and phrases which it is imperative that the Spanish correspondent should know thoroly. Now and then a letter will be found which may seem somewhat long in sentence structure or peculiar from the American business point of view. This has been done purposely, however, to give the student an insight into the more redundant and intricate Spanish style.

To secure the best results as a text-book the model letters should be written out and corrected in class. At the next meeting of the class these letters should be read in Spanish from the English text, thereby fixing the more important phrases. The exercises may be done outside of the class room to be corrected by the instructor or used as tests in the class room when a sufficiently large vocabulary has been acquired.

The author wishes to express his thanks to Mr. Charles P. Wagner and Miss B. W. Stevens for valuable suggestions and assistance in the preparation of the manual.

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Introduction

I.

A LIST OF THE ABBREVIATIONS MOST COMMONLY USED IN SPANISH.

a.	área.	a square decame- ter about 143 sq. varas.
(a).	alias.	alias, otherwise.
@, @@.	arroba, arrobas.	arroba, about 25 pounds.
ab ¹ .	abril.	April.
admón.	administración.	administration, management.
adm. ^{or}	administrador.	administrator, manager.
af. ^{mo}	afectísimo.	very affectionate.
af. ^{to}	afecto.	affectionate.
ag. ^{to}	agosto.	August.
ap.	aparte.	apart, aside.
art., art. ^o	artículo.	article.
at. ^o	atento.	See Introduction, section III, 3.
B. L. M. or b. l. m.	besa la mano.	See Introduction, Section III, 3.
B. L. P. or b. l. p.	besa los pies.	See Introduction, Section III, 3.
c., c. ^{ta} or comp.	compañía.	company.
c. or cap.	capítulo.	chapter.
cap. ^m	capitán.	captain.
cénts.	céntimos.	céntimos, cen- times.
cg.	centígramo.	centigram.
cl.	centilitro.	centiliter.

cllo.	cuartillo.	cuartillo, see measures.
cm.	centímetro.	centimeter.
C. M. B. or c. m. b.	cuyas manos beso.	See Introduction, Section III, 3.
conv. ^{to}	conveniente.	conformable, suitable.
C. P. B. or c. p. b.	cuyos pies beso.	See Introduction, Section III, 3.
cps.	compañeros.	companion, partner.
cs.	cuartos; céntimos.	quarter, centimes.
c. ^{ta}	cuenta.	account.
D.	Don.	Don.
D. ^a	Doña.	Doña.
dg.	decagramo.	decagram.
dha., dho., dhas., dhos.	dicha, dicho, dichas, dichos.	said (used as an adjective).
dic. ^e , 10 ^e , 10 ^{bre}	diciembre.	December.
dl.	decalitro.	decaliter.
dl.	decilitro.	deciliter.
Dm.	decámetro.	decameter.
dm.	decímetro, decigramo.	deciliter, decigram.
dom. ^o	domingo.	Sunday.
dra., dro., dras., dros.	derecha, derecho, derechos, derechos.	right, just, perfect.
dup. ^{do}	duplicado.	duplicate, in duplicate.
E.	este, oriente.	East.
en. ^o	enero.	January.
E. P. M.	en propia mano.	in one's own hand.
etc., &	etcétera.	etc.
feb. ^o	febrero.	February.
fha., fho.	fecha, fecho.	date, action, fact.
f. ^o , fol.	folio.	folio.

G.	gracias.	thanks.
g.	gramo.	gram.
gob. [°]	gobierno.	government.
gral.	general.	general, ordinary.
hect.	hectárea.	hectare, see table of measures.
Hg.	hectogramo.	hectogram.
Hl.	hectolitro.	hectoliter.
Hm.	hectómetro.	hectometer.
hol.	holandés.	Dutch.
ib.	ibidem.	in the same place, ib.
íd.	ídem.	likewise, same.
i. e.	id est.	that is.
ít.	ítem.	item, also.
izq. [°] , izq. ^o , izq. ^{as} , izq. ^{do}	izquierda, izquier- do.	left, lefthand.
juev.	jueves.	Thursday.
Kg.	kilogramo.	kilogram.
Kl.	kilolitro.	kiloliter.
Km.	kilómetro.	kilometer.
l.	ley, libro, litro.	law, book, liter.
lbs.	libras.	pounds.
lin.	línea.	line.
L. S.	lugar del sello.	place for stamp, stamp here.
lun.	lunes.	Monday.
m.	minuto, metro, ma- ñana.	minute, meter, to- morrow.
mart.	martes.	Tuesday.
mg.	miligramo.	miligram.
miércc.	miércoles.	Wednesday.
milés. [°]	milésimas.	thousandths.
min. [°]	ministro.	minister.
Mm.	mirímetro.	miriameter.
mm.	milímetro	milimeter.

mrd., Vra. mrd.	merced., vuestra	wages, your reverence.
M. S.	manuscrito.	manuscript.
m. ^a a. ^s	muchos años.	many years.
N.	norte.	North.
n.	noche.	night.
N. B.	Nota bene.	N. B.
n. ^o	número.	number
nov. ^e , o ^r , g ^{bre}	noviembre.	November.
nra. nro. nras.	nuestra, nuestro,	our.
nros.; ntra. ntro.	nuestras, nues-	
ntras. ntros.	etros.	
núm. nún. ^o núms.	número.	number.
núm. ^s		
O.	oeste.	West.
oct. ^a 8 ^e , 8 ^{bre}	octubre.	October.
onz.	onza.	ounce.
orn.	orden.	order.
P.	padre, pregunta.	father, question.
P. A.	por ausencia, por	in the absence(of),
	autorización.	by authority.
p. ^a	para.	see uses of prep.
pág. págs.	página, páginas.	page, pages.
Part.	partida.	item in an account, entry.
P. D.	posdata.	P. S.
p. ej.	por ejemplo.	for example.
perg., pno.	pergamino.	parchment, diplo-
		ma.
Pf.	peso fuerte.	dollar.
P. O.	por orden.	by order.
p. ^o	pero.	but.
p%.	por ciento.	per cent, %.
P. P.	porte pagado, por	freight paid, by
	poder.	power (of).
p. p. ^{do}	próximo pasado.	last, ult.

p. ^r	por.	see uses of prep. por.
<u>pral.</u>	principal.	principal, first floor.
priv.	privilegio.	grant, patent, fran- chise, copyright.
pról.	prólogo.	prolog, introduc- tion.
<u>pror.</u>	procurador.	solicitor, attorney at law.
prov. ^a	provincia.	province.
prov. ^{or}	provisor.	purveyor, contrac- tor.
P. S.	post scriptum.	P. S.
P. S. M.	por su mandato.	by (your) order.
ps.	pesos.	dollars.
pta.	pasta.	bullion,(of books) bound in leather.
ptas.	pesetas.	pesetas. Value about 20 cts.
p. ^{te}	parte.	part, party, side.
Q.B.S.M., q.b.s.m.	que basa su mano.	See Introduction, Section III, 3.
Q.B.S.P., q.b.s.p.	que besa sus pies.	See Introduction, Section III, 3.
Q.D.G.	que Dios guarde.	See Introduction, Section III, 3.
q.	que.	which, etc.
q. e. g. e.	que en gloria esté.	may he be in Heaven.
R.	reverendo, res- puesta.	reverend, reply.
Rbí.	recibí.	I received, receiv- ed.
R. ^e	récipe.	prescription.
R. I. P.	requiescat in pace.	may he rest in peace.

r. ¹	real.	real, coin worth about 5 cts.
R. ¹	real.	royal.
rs. or r. ²	reales.	reals.
rúst.	rústica.	rustic, (books) in paper covers.
S.	santo, sur.	saint, south.
S. ³	señora.	señora, Mrs.
sáb.	sábado.	Saturday.
S. C. or s. c.	su casa.	your, his, her, their, house.
S. D.	se despide, despe- dirse.	to take leave of, be discharged.
secret. ⁴	secretaría.	secretary's office, secretaryship.
s. e. ú. o.	salvo error ú omi- sión.	errors or omis- sions excepted.
sept. ^e , 7 ^e , 7 ^{bre}	septiembre.	September.
serv. ^o	servicio.	service.
serv. ^{or}	servidor.	servant.
sig. ^t e	siguiente.	following, sequent.
S. ⁿ	san.	saint.
S. N.	Servicio Nacional.	National Service.
Sor.	señor.	señor, Mr.
Sores.	señores.	Messrs.
spre.	siempre.	ever, always.
S. ^r or Sr.	señor.	Mr.
Sra., Sras.	señoras.	Mrs. (plu.)
Sres. or S. ^{res}	señores.	Messrs.
Sria.	secretaría.	secretary's office.
srio. or s. ^r io	secretario.	secretary.
Srta. or Srtá.	señorita.	señorita, Miss.
SS. ^{no}	escribano.	clerk, notary pub- lic.
S. S. S.	su seguro servidor.	(your) d e v o t e d servant.
		See Introduction, Section III, 3.

<u>Sta.</u> Sto.	santa, santo.	saint.
sup.	suplica.	petition, request.
supert. ^{te}	superintendente.	superintendent.
t.	tarde.	afternoon, late.
ten. ^{te}	teriente.	deputy, lieutenant.
test. ^{mto}	testamento.	will, testament.
test. ^o	testigo.	witness, evidence.
<u>tít.</u> or <u>tít.</u> ^o	título.	title.
<u>tpo.</u>	tiempo.	time.
<u>trib.</u> ¹	tribunal.	tribunal, court.
t. ^o or tom.	tomo.	volume.
U., Ud., Uds.; V.,	usted, ustedes.	you.
Vd., Vds.		
V.	véase.	see, refer to.
V. ^{da}	viuda.	widow.
vg., v. g., v. gr.	verbigracia.	for example.
vier.	viernes.	Friday.
vn.	vellón.	wool; copper coin worth 1 real.
V. ^o B. ^o	visto bueno.	approved, O. K.
vol.	volumen, voluntad.	volume, bulk, good will.
<u>vra.</u> <u>vro.</u> <u>vras.</u> <u>vros.</u>	vuestra, vuestro, your.	
	vuestras, vues- tros.	
<u>v.^{ta}, v.^{to}</u>	vuelta, vuelto.	turn, return, re- compense, etc.
<u>x.^{mo}</u>	diezmo.	tenth.

II.

SPANISH CURRENCY, WEIGHTS AND MEASURES.

CURRENCY—MONEDAS.

Standard coin: peseta = 100 céntimos.

Gold: coins of 5, 10, 25, 100 pesetas; onza = 80 pesetas; doblón de oro = 20 pesetas.

Silver: real = 25 céntimos (gradually going out of circulation); 2 reales; 4 reales = 1 peseta; duro or peso = 5 pesetas; escudo = 2½ pesetas; peseta columnaria (little used) = 1¼ pesetas.

Copper: coins of 1, 5, 10 céntimos.

Paper money: Bank of Spain notes for 25, 50, 100, 500, and 1,000 pesetas.

WEIGHTS—PESOS.

Gramo.

Decagramo = 10 gramos.

Hectogramo = 100 gramos.

Kilogramo = 1000 gramos.

Quintal métrico = 100 kilogramos.

Adarme = ½ English dram.

Onza = 16 adarmes = 2.87 decigramos.

Cuarterón = 4 onzas = 115 gramos.

Libra = 4 cuarterones = 16 onzas = 460 gramos.

Tomín = 6 decigramos.

Arroba = 4 cuartillas = 25 libras = 11.502 kilograms.

Cuartilla = ¼ arroba = 6¼ libras.

Quintal = 4 arrobas = 46 kilograms.

LINEAR MEASURE—MEDIDAS LONGITUDINALES.

Metro = meter = 39.368 inches = 10 decímetros
= 100 centímetros = 1000 milímetros.

Pie = $\frac{1}{3}$ vara = 12 pulgadas = 278 milímetros.

Pulgada = 1-12 pie (1 inch) = 12 líneas =
25.399 milímetros.

Línea = $\frac{1}{12}$ pulgada = 12 puntos = 2.116 milímetros.

Vara = 4 palmos = 3 pies = 8.36 decímetros.

Braza = 1.672 metros.

Milla = 1298 metros = English mile.

Legua de posta = 3 millas = 3894 metros.

DRY MEASURE—MEDIDAS PARA ARIDOS.

Litro = liter = 1 decímetro cúbico.

Cuartillo = $\frac{1}{4}$ celemín = 1.156 litros.

Celemín = 4.625 litros.

Fanega = 12 celemines = 55.5 litros.

Cahiz = 12 fanegas = 666 litros.

LIQUID MEASURE—MEDIDAS PARA LIQUIDOS.

Litro = liter = 1 decímetro cúbico.

Cuartillo = 5.04 decilitros.

Azumbre = 4 cuartillos = 2.016 litros.

Cuartilla = 2 azumbres = 4.033 litros.

Cántara = 4 cuartillas = 16.133 litros.

Moyo = 16 cántaras = 258 litros.

SQUARE MEASURE—MEDIDAS AGRARIAS.

Centiária = 1 metro cuadrado.

Estadal = 1.12 decíáreas.

Área = 100 metros cuadrados.

Aranzada = 400 estadales = 44.8 áreas.

Fanega de tierra = 576 estadales = 64 6 áreas.

Hectárea = 100 áreas.

Caballería = 60 fanegas = 3.8758 hectáreas.

CUBIC MEASURE—MEDIDAS CUBICAS.

1 metro cúbico = 1000 decímetros cúbicos, etc.
1 litro cúbico = 1000 decilitros cúbicos, etc
Estéreo = 1 metro cúbico.

N. B. In 1871 Spain adopted the metric system but in many of the different provinces of the kingdom the old systems are still commonly used. These vary more or less and many measures have special colloquial names. It is unnecessary to give more here, however.

The rate of exchange in Spain is so variable that it is impossible to give exact money equivalents. French, English, and United States money is generally at about 30% premium.

III.

HEADINGS AND CONCLUSIONS OF SPANISH LETTERS.

1. The date.

*Madrid, 1º de Abril de 19...

Toledo, 4 de Agosto de 19...

Sevilla, Enero 5 de 19...

Toledo, martes 13 de Marzo de 19...

2. The Salutation.

Muy Señor mío: [†]	} Dear Sir:
Muy Señor nuestro: [‡]	
Muy Señores míos:	} Dear Sirs:
Muy Señores nuestros: [‡]	
Muy estimada (s) Señora (s):	(married)
Muy estimada (s) Señorita (s):	(unmarried)
	Mesdames:
Muy Señor mío y amigo:	My Dear Sir:
Muy Sr. mío y de mi mayor res-	
peto:	
Muy Sr. mío y de toda mi con-	
sideración:	
Muy Señor mío y apreciable ami-	My esteemed
go:	
Muy Sr. mío y de todo mi apre-	
cio:	
Muy distinguido amigo mío:	Friend:
Mi distinguido amigo:	
Estimado amigo mío:	

* The cardinal numbers are used in Spanish for dates with the exception of *el primero* which is usually abbreviated 1º.

† Spanish salutations are followed by a colon.

‡ Used when the letter is written by a firm of two or more members.

Mi querido amigo :	My dear Friend :
Mi más querido amigo :	
Querido amigo mío :	
Mi querido Señor García :	Dear Mr. Garcia :
Señor : (Señores :)	Sir : Mr. : (Messrs.)
Señora :	Madam :
Señorita :	(married). Madam : (unmarried).

3. The Conclusion.*

Se repite á sus órdenes este
su muy^{at.}º (atento) y S.S.
Tengo el honor de ofrecerle
á Vd. mis respetos y quedo
su más at.^º y S.S.Q.B.S.M.†
Sírvase Vd. aceptar, Señora,
la expresión de mi más alta
consideración, con la que
sosumás at.^º y S.S.Q.B.S.P.
Suplico á Vd. reciba la se-
guridad de me más perfec-
ta consideración, con la que
quedo de Vd. af.^{mº} y S.S.
Q.B.S.M.
Asegurándole la manifesta-
ción de mi particular estima,
me repito su más af.^{mº} y
S.S.Q.B.S.M.

Quedamos | de Vd. (s)
Nos repetimos | at.^{os*} y S.
Somos | S. Q. B. S.
Nos ofrecemos | M.

Yours truly, Yours very
truly.
I beg to remain,
Your obedient servant.

Consider me,
Your humble servant.
Yours most respectfully.

Your most obelient ser-
vant.

Yours very respectfully.

cerely, etc.

* Conclusions are much more elaborate in Spanish than in English. It is frequently impossible to give anything like a good literal translation of them but the meaning is clear.

† It is always customary in Spain to add Q.B.S.M. in letters to men and Q.B.S.P. when writing to women. In Spanish-American correspondence, however, this is usually omitted.

[†] S.S.S.—*su seguro servidor*,—the most common of all conclusions in Spanish-American correspondence.

4. The Address.

Sr. D. Alfonso Vidal,
Carrera de San Gerónimo, 76,
Madrid, España.

Señores Compairé y Cía.,
Calle Mayor 13,
Barcelona.

Srs. V.^{da} é Hijos dē A. Martínez,
Puerta del Sol 11,
Madrid.

Besides the address certain other marks are often placed on the envelope as in English. The most important of these are:

En casa de (+article).	In care of.
A reexpedir.	Please forward.
Particular.	Personal.
En lista. Poste restante.	General Delivery. To be called for.
Impresos.	Printed matter.
Papeles de negocio.	Commercial papers.
Muestras sin valor.	Samples of no value.
Certificado.	Registered.
Precisa.	Urgent: hurry.
Valor.	Value.

AVISOS.

1. SE ALQUILA el gran local de la Pensión de caballeros. 2a. Industria, 16; terreno para talleres, habitaciones, accessoria vista á la calle, abundante agua, luz eléctrica, contrato largo.
2. PARA despachos, se alquilan en el 1er, callejón de Santa Clara, núm. 6, 5 piezas grandes empapeladas de nuevo y con instalación de luz eléctrica, enteramente independientes. En la misma casa informan.
3. SOLICITASE taquígrafo ó taquígrafa, que sepa escritura en máquina, con buenas referencias. San Agustín núm. 2. De 6 á 7 p. m.
4. VIAJERO á la comisión desea colocarse y tomar artículos para su venta. M.D. Apartado 1030.
5. NECESITA la Compañía de Tranvías Eléctricos de España hombres fuertes y hábiles, con buenas referencias, para empleos de Conductores y Motoristas. Dirigirse á la Oficina del Jefe de Despachadores.
6. SE OFRECE para administrador ó secretario un caballero joven y distinguido en la carrera administrativa. Escribir á S. J. E. Lista. Correos.
7. SOLICITO buen relojero ó mecánico para componer fonógrafos. Buen sueldo fijo. J. V. Herrera. Puente San Francisco, 12.
8. NUEVA BELLA JARDINERA necesita: 50 sastres para trajes de hombre, 50 id.

para vestidos de señora. 50 costureras para ropa blanca, y una modista. Buenos sueldos. Trabajo constante.

9. DESEO cuarto amueblado y asistencia para mi esposa é hijo de 7 años, en familia honorable española, y donde no haya más huéspedes. Conteste dando informes completos á E. Suárez, Aguas-Calientes, 25.

10. SE DARA gratificación á persona que entregue en la 4a. de Bucareli, 1808, un hilo que se perdió el domingo 4, ó en el Bosque de Chapultepec, ó en la Capilla de Guadelupe, calle Porfirio Diaz.

11. UN TENEDOR de libros, hombre serio, que ayudaría á todo en el despacho busca colocación.

12. VENDO varios lotes por ausentarme de la capital. Uno de más de 4,000 metros con dos frentes, tres en esquina, y otro con 20 metros de frente por 40 fondo. G. Rivera. Calle Sta. Clara, 12.

13. SE NECESITA un joven oficinista, con buena letra, para dedicarlo á trabajos sencillos. Solicitudes por escrita acompañadas de referencias, á esta Redacción. J. Herrera y Cía.

14. SE VENDE un molino de vapor para caña, de 14, por 16, con transmisión y caldera de 15 caballos de fuerza, en muy bien estado.

15. SE NECESITA que cada persona que desee comprar un reloj, tenga antes nuestro catálogo de relojes, dijes, relicarios, y anillos. Lo mandamos gratis á solicitud y debe Vd. pedirlo desde luego.

SPANISH LETTERS.

Caracas, 18 de Febrero de 1905.

Señores C. M. & N.,
New York.

Estimados Señores y amigos:

Oportunamente recibimos su apreciada carta del 16 de Enero p.^op.^{do} que tenemos el gusto de contestar.

Hemos hallado conforme el extracto de la cuenta corriente que hemos llevado con Uds. durante el último semestre, la cual presenta en 31 de Diciembre últ^o un saldo de \$573.09 á nuestro favor.

Suplicamos á Uds. que se sirvan comprar por nuestra cuenta y nos remitan en primera oportunidad, consignados á nosotros en La Guaira:

40—cuarenta barriles pez rubia I. ó “buen Nº 1.”

80—ochenta id. id. H, ó “Nº 1.”

8—ocho id. clavos cortados Nº 6.

1—una máquina de coser, de pié, D. Nº 9, de Wheeler y Wilson, con 5 gavetas y todos sus accesorios.

6—seis docenas de agujas para la misma máquina, 3 Nº 1 y 3 Nº 4.

De Uds. afmos. amigos y S. S. Q. B. S. M.
(sig.) M..... y Cía.

Caracas, 20 de Marzo de 1906.

Señores C. M. & N.,
New York.

Estimados Señores y amigos:

Tenemos el gusto de contestar su grata carta del 6 d/c. recibida el 17.

Está conforme su factura fecha 6 del presente, por el vapor portador y hemos abonado á Uds. en cuenta de \$899.78 por importe de ella. Vemos que los precios de la pez rubia han tenido de improviso una alza de consideración.

La máquina de coser ha llegado á n/. poder en buen estado. La pez rubia y los clavos están todavía en La Guaira.

Enviamos á Uds. para que se sirvan abonarnos su valor en cuenta, aquí inclusos: un cheque N° 22118 del State Savings Bank, de Detroit, á cargo del Bank of Scotland, London, por £8:12:7 Sterling, endosado á n/. orden por los Señores Y. I. y Cía. y la primera de cambio N° 12496 de estos Señores H. L. y Cía. á 3 d/v., á cargo de Uds. por \$1000, girada á la orden del Señor I. A. Z. que este nos ha endosado por valor recibido.

Suplicamos á Uds. que nos hagan el favor de pagar á la Compañía de Seguros de Vidas "La Equitativa," con cargo á n/. cuenta \$374.60 oro americano por el premio anual vencible el 6 Abril próximo, sobre la poliza N° 95505 de n/. Juan L. M.....

Anticipamos á Uds. las gracias por este servicio y quedamos á sus órdenes

Sus afmos. amigos y S. S. Q. B. S. M.

(sig.) M..... y Cía.

Caracas, 31 de Agosto de 1906.

Señores C. M. & N.,
New York.

Muy Señores míos:

Referiéndome á mi última carta de 22 del corriente que tengo á honra confirmarles, particípoles que, como se ha establecido ahora un servicio de vapores entre La Guaira y Ciudad Bolívar, es casi seguro que todo mi cargamiento lo haga embarcar para La Guaira; sin embargo, yo cablegrafiaré á ustedes posteriormente dándoles mis últimas instrucciones.

Les agradecería que trataran remitirme, cuanto antes, por lo menos un vapor antes, una nota ó factura dándome, con la marca, los números, la cantidad de bultos y peso correspondiente (este último puede ser aproximativo) de cada una de las diferentes clasificaciones bajo las cuales deben ser manifestadas ó declaradas en la factura Consular, las diversas mercancías de que se componen los pedidos que les remiti en mi carta precedida.

Esta nota ó pro-forma de factura Consular la necesito para tener listas las diligencias ministeriales al llegar el cargamento y evitarme así pérdida de tiempo en el despacho para Ciudad Bolívar en el vapor.

Les incluyo una nota de instrucciones N° 2 para el caso de eventualidades que pudieran presentarse.

Sin más, me repito de Uds. Att.^o y S. S.

(sig.) J. F. M. C.....

Caracas, 14 de Noviembre de 1905.

Señores C. M. & N.,
New York.

Muy Señores míos:

Tengo el agrado confirmar á Uds. mi carta de 5 del corriente y de dos paquetes contenidos planos etc.

Acuso á Uds. recibo de su muy atenta de 30 del pasado incluyendo varias aplicaciones para el puesto de ingeniero; lo cual tendrá la atención del Señor M..... á su regreso del interior, en curso de la semana entrante.

Con fecha 10 del corriente he recibido confirmación de la última palabra del cable de Uds. recibido acá el 4 del corriente; dicha última palabra que era "Respine" ha quedado rectificada en "Respignea."

Sin más soy de Uds. S. S. S. Q. B. S. M.

(sig.) J. N. M.....



Letters and Exercises

I. CARTAS DE COLOCACION Y RESPUESTAS.

1

Detroit, Mich., May 10, 1906.

Gentlemen: Having learned thru your advertisement in "El Imparcial" that you are in need of a clerk for French and Spanish correspondence, I beg to offer my services to you in that capacity.

I am 32 years of age, have lived a year in Paris and another in Seville, and have had three years' experience with M. G. and Co. with whom I am now located. I had hoped to remain with this firm for several years and have every reason to believe that I have given satisfaction. Mr. G_____, however, the senior member of the firm, is obliged to retire on account of ill health and it has been decided to discontinue the business. On that account I am forced to seek new employment.

Should you entertain my application, I would request you to notify me as soon as possible, for I have another situation under consideration.

Awaiting an early, and, I hope, a favorable reply, I remain,

Yours sincerely,
JAMES BOWEN.

2

February 24, 1905.

Dear Mr. Knowles: Your application for the position of stenographer and type-writer now vacant in our office has been received and contents noted.

In reply we beg to say that the excellent references you forwarded to us and the experience that you have had in our line of work have induced us to give you a trial should our conditions prove satisfactory to you. The salary will be fifteen dollars per week for the first year with a probable increase the second year in the event of efficiency in the work.

We ask you to call, if possible, at our office to-morrow at nine o'clock, or, if that is not convenient for you, at your earliest opportunity.

Sincerely yours,

Per J. L.

HOWELL AND COMPANY.

3

Chicago, Ill., July 17, 1906.

Mr. Henry Hughes,
763 Duane Street,
Louisville, Ky.

Dear Mr. Hughes: I have just been informed by Mr. King of your city that you are in search of a book-keeper and he has advised me to apply for the position.

I am 23 years old, a graduate of the Yeats Business College, and have had a year's experience with James and Co. where I have been employed since I left school a little over a year ago. Since the business in which you are engaged is the same as that of James and Co., I have no doubt about being able to give you satisfaction.

I can furnish you references from J. E. Lee and Co., I. B. Willis, and James and Co., my present employers. If you should desire others of a more general character I shall be glad to send them to you.

Awaiting what I hope will be a favorable answer to my application,

Your obedient servant,
WALTER POND.

4

New Haven, Conn., September 18, 1889.

My dear Sir: Your letter containing application for a position with us as travelling salesman to hand.

I regret exceedingly that we cannot add you to our force at present, especially since you present such excellent references and are so warmly recommended by my esteemed friend, Mr. L——; nor do I know of a similar position vacant in any other firm at the present time. If I should hear of any or be able to use your services here, I shall be glad to know where I can find the right man.

Very respectfully yours,
JOHN MERRY.

5

Springfield, Mass., August 6, 1905.

Dear Sir: I noticed in last night's edition of the "Evening Transcript" that you desire a clerk in your pharmacy who speaks Spanish, and I venture to offer myself for the vacancy.

In regard to my qualifications allow me to say that I hold a first grade diploma from the School of Pharmacy of this state and have been in the employ of B. J. Manning and Co. for the past six years. During my course in college I spent considerable time in the study of Spanish and since then in my spare time I have acted as Spanish correspondent for Crane and Young, wholesale druggists, of this city.

If I should be so fortunate as to have my application entertained, I beg you to inform me of

the hours you require, salary, etc., or to appoint a time at which I may meet you and talk the matter over.

Yours respectfully,
H. LOWELL..

EXERCISES.

6

Answer advertisement No. 3 giving age, experience, salary you expect, and any other details that would influence your prospective employer.

7

Write a letter in reply to an application for a position as correspondent informing the applicant that the position is already filled. Return to him the references that he has sent you and tell him that he might have had the situation if he had answered the advertisement more promptly.

8

Answer advertisement No. 4 as fully as possible. Inform the prospective salesman what you require of your men, the nature of your goods, the commission you are willing to give, the territory he would be expected to cover, and any other necessary details of your business.

9

Reply to a young man who has answered No. 11 stating that you have favorably entertained his application, your action being due largely to his excellent references. Fix a time for him to call at your office in order that you may give him your final decision in the matter.

II. CARTAS DE INTRODUCCION Y RE-COMENDACION.

10

Boston, Mass., November 1, 1905.

My dear Mr. Vidal: The bearer of this letter, Mr. E———, is going to Toledo to seek employment and desires me to give him some recommendation to facilitate the steps he will have to take.

I beg you to do what you consider necessary that he may not remain too long without a position. He merits in all respects the interest which I feel sure you will take in him. He is active, intelligent, and industrious; three qualities which will make him a useful man.

I am convinced that the house which may employ him will be well satisfied with his services. If you, yourself, should need a clerk, you would do me a great favor by giving him the preference over his competitors. This would be of great advantage to him, and I should be pleased that my influence had procured him the opportunity of beginning with a man whom I have always highly respected.

Thanking you in advance for whatever steps you may take in behalf of my friend,

I remain, your obedient servant,
HENRY KING.

11

Philadelphia, Pa., January 4, 1906.

Dear Sir: Allow me to introduce to you Mr. W. R. Evans, who is coming to your city for the purpose of promotir interest and investment in

a railroad soon to be put in operation between Barcelona and Madrid.

I have great faith in Mr. Evans' ability to bring such an undertaking to a successful outcome, and I assure you that any attention you may be able to show him in the way of introductions to such influential men in your city as might be interested, would be greatly appreciated,

Very sincerely yours,
H. K. DEAN.

12

Denver, Colorado, October 12, 1905.

My dear Friend: Mr. G_____, one of my most intimate friends, intends to visit Madrid on his way to Paris where he is to open a branch office.

As Madrid is for him as unknown a city as that to which he is going, he has requested me to introduce him to some one who might assist him during his stay in your town.

I believe it would be impossible to comply with his request in a more satisfactory manner than by referring him to you. The support and advice you gave me when I was a stranger in your city removed all my difficulties and spared me all the inconveniences to which a foreigner is exposed in a strange city.

I hesitate to ask this service of you again but I trust I may count sufficiently upon your friendship to beg you to do for Mr. G_____ what formerly you were good enough to do for me.

Thanking you in advance, and assuring you of my gratitude, I am,

Yours very truly,
WILLIAM REYNOLDS.

13

Brooklyn, New York, March 5, 1903.

Williams Bros.,
Jacksonville, Florida.

Dear Sirs: Mr. Harry White, our correspondent in French and Spanish, has requested me to write you in regard to his ability and qualifications in this line of work.

I take great pleasure in saying that Mr. White is an exceptional man in his branch and I have no hesitation whatever in recommending him to any one who has need of his services. He is a bright young man, 28 years of age, and well equipped for his work. He has spent some time in both France and Spain and has a good command of both languages.

In the past three years, during which he has been employed in our office, we have had no cause for complaint in any of his work. He has been at all times faithful in his duties and quick in execution of them; qualities which would recommend him in your line especially.

To show you in what high esteem we hold Mr. White I may add that we have offered to increase his salary in order to keep him with us. He feels it necessary, however, on account of his health to remove to a milder climate and to that end has sought employment with you.

I shall be glad to give any further information in regard to Mr. White that you may desire, or to do anything in my power to assist him to secure the position now vacant in your office.

Sincerely yours,
E. R. WILLIAMS.

14

Utica, New York, April 23, 1904.
Cisneros and Company,
Seville, Spain.

Gentlemen: This letter will be delivered to you by our representative, Mr. Jones, agent for your city.

In recommending him to your kind reception, we beg you to grant him your assistance in any circumstances in which he may require the same.

You will do us a great favor in contributing as much as possible in furthering the object of his sojourn in your city, and we shall be delighted, in our turn, to be of use to you in any way.

Yours respectfully,
BARTON AND COMPANY.

EXERCISES.

15

Write a letter introducing a friend of yours who wishes to turn a six months' trip in Spain to account by acting as correspondent for a newspaper. Ask your correspondent to place your friend as far as possible in the way of seeing things that are characteristically Spanish, especially such as are not seen or understood by the average traveller. Give a short description of your friend's agreeable disposition and adaptability to new surroundings and request your correspondent to entertain him if possible at his own house during his stay in Granada.

16

Recommend a young man who has been in your employ for a position as correspondent in French and German in a concern dealing in woolen goods at wholesale. State his qualifications, whether he has given satisfaction or not,

his reasons for leaving your employ, and any other facts that your correspondent would desire to know.

I7

Introduce to your customers a salesman you are just sending out from your firm, dealers in chemicals and chemists' supplies. Give your reasons for recalling the salesman formerly assigned to that district and solicit for your new representative the favors shown the previous one. Add anything that may seem expedient to you.

III. CARTAS CIRCULARES.

18

Washington, D. C., April 6, 1906.

Gentlemen: We beg to inform you that we have just opened a branch of our firm in your city for the transaction of general commission business.

We shall devote our attention largely, tho not entirely, to the importation of Spanish and Spanish-American produce and the exportation of American manufactures to those countries. Mr. L_____, who will have charge of our new branch, has had considerable experience in our main office and also knows the foreign market thoroly, having acted for the past five years as our representative in Spain.

We sincerely hope that, whenever you have any business in which we may be able to assist you, you will call upon our agent for estimates or any services in our line you may desire. We feel sure that it will be to your advantage.

Sincerely yours,

WHEELER AND COMPANY.

19

San Francisco, Cal., October 2, 1906.

Dear Sir: In our circular letter of the 15th ult., we had the honor of informing you that, in consequence of the sudden death of Mr. Dean, senior partner of this firm, it had become necessary to reconstruct the business of our house on an entirely new basis. This has been done and

we beg to inform you of the continuation of our business under the name of

"The Williams Harvey Company."

We have just taken over the business of James A. Harvey and, with out increased facilities, we trust that we shall be able to serve you even better than before. Our manufactures will include, as previously, all kinds of leathers and tanned skins, especially leathers for the shoe trade, carriages, etc.

We sincerely hope that this arrangement will meet with your approval, and, while thanking you for the confidence with which you honored the old firm for so many years, we beg you will favor alike the new one which will do its utmost to deserve it.

Yours very truly,
THE WILLIAMS HARVEY COMPANY.

20

Providence, R. I., August 1, 1906.

Gentlemen: We take great pleasure in informing you that we have greatly increased the capacity of our plant by the erection of another building thoroly equipped with the latest and most improved machinery. On this account we shall be able in the future to execute orders on much shorter notice than hitherto we have been able to do.

We have also secured the services as manager of Mr. James E. Lewis, for many years the superintendent of the Globe Jewelry Co., a gentleman thoroly acquainted with all that pertains to the manufacture of all classes of rings.

In consequence of our improved facilities we are able to offer goods at a much lower figure

than other concerns and to guarantee superior workmanship.

Complete catalogs and samples will be sent on application.

FORD RING COMPANY.

21

Baltimore, Maryland, May 23, 1904.

Dear Sir: We have the honor of informing you that we have just established a firm under the name of

"Russell and Company,"

for the transaction of banking and exchange and beg to assure you that we shall give the greatest attention to the execution of any orders with which you may honor us.

As we have not the advantage of being known to you, we beg to refer you, as regards the confidence we merit, to Lane and Co., who have long been personally acquainted with us.

We enclose particulars of our current rate and conditions.

Please take note of our signatures below.

Your obedient servants,

RUSSELL AND COMPANY.

Mr. Russell will sign.....

Mr. Holmes will sign.....

22

Richmond, Va., March 5, 1906.

The Enterprise Shoe Company beg to inform their customers that, in consequence of the death of the senior member of the firm, Mr. W. H. Manning, the business of the firm will cease at the end of the present month.

The Company desires to thank its many friends and customers for their attention and support in the past and asks that they continue their kind-

ness in assisting the Company's agent, Mr. Jones, to complete the liquidation as soon as possible.

EXERCISES.

23

Inform your customers that you have opened a branch house in Porto Rico in charge of which you have placed Mr. Fenton. State that you are now in consequence prepared to serve them with the best American labor-saving machines in agricultural lines and solicit their trade for your branch house instead of dealing direct with the factory.

24

Write a circular letter announcing the liquidation of your firm—dealers in druggists' supplies—on account of the ill health of one of the members of the firm. Ask your customers to settle all accounts as soon as possible in order to assist you in closing up the business at an early date.

25

Give notice of the establishment of a new concern in the lumber business. State that you have had a long term of experience with some other firm and previous to that time were employed in an examination of the condition of the pine forests in southwestern Canada. Offer to send a monthly bulletin of prices.

26

Give notice of removal of a woolen broker's business into larger and more central quarters. State improvements that you have made in order to facilitate the handling of a more extensive business and request your customer's trade as heretofore.

IV. CARTAS DE INFORMES.

27

Brockton, Mass., July 2, 1905.

Mr. C. V. Barry,

Dear Sir: Relying on your friendship and discretion we take the liberty to ask you to give us such information as you may be able in regard to F. A. and Co.

This firm has made us a proposition the nature of which would oblige us to open to its account a credit of about £500.

Knowing how numerous your business connections are in that town we thought that no one could better inform us than you in regard to the amount of credit that can safely be given to the said house.

You may rely upon absolute discretion on our part.

Yours very truly,
N. B. MARTIN.

28

New Haven, Conn., March 27, 1906.

Dear Mr. Stevenson: Today we received a visit from Mr. J. K. Linwood who presented himself at our house as an applicant for the post of chief correspondent, vacant at the present time. He told us that he had been occupied for two years in a similar position with your firm.

Notwithstanding that he showed us very favorable references as regards his capacity and probity, we should like to know from you the reason for his leaving you.

We therefore take the liberty of begging you to send us confidentially this information. Should

ness in assisting the Company's agent, Mr. Jones, to complete the liquidation as soon as possible.

EXERCISES.

23

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26

Give notice of removal of a woolen broker's business into larger and more central quarters. State improvements that you have made in order to facilitate the handling of a more extensive business and request your customer's trade as heretofore.

subject before binding myself to deliver him the goods.

You would do me a great service if you would be so kind as to inform me by return mail just what his standing is in your city.

While thanking you for what you may confide to me, I beg you to believe that I shall make the most discreet use of it.

Yours truly,
H. G. DAVIS.

31

Allegheny, Pa., July 6, 1906.

My dear Mr. Bradford: You have desired me to give you exact information in regard to the person to whom you have the intention of confiding the management of your business at Granada.

This is the result of my inquiries:

The gentleman in question enjoys the reputation of being a very honest man, but, unfortunately, he possesses few of those essential qualities which make a good business man. In 1893 he possesst considerable fortune but lost nearly all of it in the cotton brokerage business on account of rash speculation. A short time afterwards he engaged in the wool trade and, for want of precaution, was not more successful than in the previous venture. As you see, both these failures are the result of an inability to look ahead.

Although Mr. B—— is one of my best friends I do not plead his cause, for I do not think he would be of advantage to you. I regret that I have been forced to give you such a disappointment but I am obliged to inform you conscientiously of the truth.

Yours very truly,
LEONARD CRANE.

EXERCISES.

32

Write a letter inquiring about the credit of the firm G. H. and Co. who have just ordered \$300 worth of lumber. Ask if it would be safe to send them the shipment taking in payment a note due in three months.

33

Inquire of a former employer in regard to the work done by an applicant for the position of book-keeper in your firm. State that he has presented excellent references but that you wish to know more thoroly his qualifications and the reason he left his former position.

34

Answer the preceding letter giving the applicant a good character, stating that he left your employ in order to get a position where advancement would be more rapid and the salary larger than you could afford to give him. The former employer hopes that the clerk will succeed in getting the desired position.

35

Answer the letter from H. G. Davis to Antonio Faño and Co. stating that there are two men in the same business in that town. Only the initials are different. Distinguish them so that your correspondent will be able to find which one is his customer on consulting his files. Show that one is perfectly trustworthy and could safely be given credit to the amount of \$2000 but that the other would be in every way unsafe.

36

Write a letter of inquiry on any subject of your

own choosing. Give all necessary details for a perfect understanding of the matter on the part of your correspondent. Take especial pains to make the letter seem real and important.

37

Reply either affirmatively or negatively to the preceding letter.

V. CARTAS DE OFERTAS DE MERCADERIAS Y RESPUESTAS.

38

Albany, New York,
February 2, 1906.

G. T. Tiño and Company,
Montezuma,
Mexico.

Gentlemen: We take the liberty of writing to you that you may remember us when ordering your summer stock, and, at the same time, to inform you that we now have in stock all the new patterns for the summer trade.

We have a large line of fabrics in muslins, silks, cottons, cambrics, etc., which we feel sure are adapted to the taste of your customers. We have also a novelty in summer dress goods which is sure to have a large sale.

We are sending you in another package a book of samples and trust to be favored with your orders as in the past.

Per K. O.—N. B.

Sincerely yours,
F. C. MUMFORD.

39

Atlanta, Ga., August 31, 1906.
Victoriano Co..

Gentlemen: Owing to the fact that we are overstocked at the present time and the new crop is already coming in, we offer you last year's cotton at $3\frac{1}{8}$, 100 bale lots. We have nearly a thousand bales on hand and desire to move it as quickly as possible. The grade is the same as we have previously sold you. We also have about

three hundred bales of a somewhat inferior quality which we offer at $2\frac{3}{4}$ in the same quantity.

Hoping to hear from you in the near future, we remain,

Yours very truly,
B. T. POWERS AND CO.

40

September 13, 1906.

Herrera Brothers,
Saragossa.

Dear Sirs: Our buyer, Mr. L. E. Fernandez, is about to take his annual trip to the Orient for the purpose of purchasing spices and coffee. If you have any commissions that you would like to have him execute or any investigations that you would like to have him make, we shall be glad to add them to our own instructions.

We make this offer in view of the friendly relations we have always had with your house and wish to assure you that anything that you may see fit to trust to Mr. Fernandez will be done promptly and well. He is a man of remarkably good judgment and excellent business ability on whose discretion you may safely rely.

If you desire to take advantage of our offer, kindly let us know as soon as possible and, in case of your acceptance of it, please send your final instructions not later than the 25th inst.

Very respectfully yours,
B. M. MORRIS.

41

New York, N. Y., December 3, 1906.
García and Company,

Seville,
Spain.

Gentlemen: In talking with your representative a few days ago I learned that you are con-

sidering making an exhibition of corks and cork-woods at the approaching exposition.

I beg to inform you that I am acting as agent for the managers of the exposition and, should you so desire, am in a position to locate your exhibit very advantageously. I would advise you, however, to decide as soon as possible, as the best locations are growing fewer every day. If you will kindly notify me by return mail whether you wish me to reserve space or not, and if so, the amount, I will see that your commissions are executed promptly and satisfactorily.

Sincerely yours,
HARRY K. JOHNSON.

42

Manchester, N. H., May 23, 1906.

Compairé and Company,

Dear Sirs: We have been looking for some time for an agent in your city to handle our line of linen draperies. After careful consideration we have decided to offer you the agency on the following conditions:

You must make an agreement not to represent any other house doing business in the same articles as ourselves.

The conditions we shall make for your transactions are: discount 3%, at thirty days from date of invoice, or 90 days without discount.

We shall allow you on all business, obtained direct or by correspondence, a uniform commission of 3% and 1% upon all cash received.

It is understood that the postage of letters and the carriage of samples shall fall to our charge. Your account, as well as your commission shall be settled each year on December 31st, the time of our inventory.

We shall allow you as territory the whole of

the districts of Old and New Castile, Aragon, Valencia, and Catalonia.

We would advise you to be very prudent as regards credit, and to deal only with good firms. On this point we must warn you that we do not bind ourselves to fill your orders unless we receive good references respecting the solvability of your customers.

We are sending you under another wrapper our sample book.

Should you find these conditions agreeable or wish to make any modifications with which we can comply, kindly advise us at once.

Sincerely yours,
Per S. LEONARD AND CO.

EXERCISES.

43

Write a letter to Fernandez and Company offering them the agency for your make of leather goods. Name the territory you will assign and the commission you will give and any regulations you think necessary that there may be no later misunderstanding.

44

Offer to sell at a greatly reduced price your stock of summer dress goods, giving as a reason for the low price the fact that you are unwilling to carry them over the winter, since you need the room for spring stock. Give a description of the stock and the price at which you offer it.

45

Inform a business friend of yours that you are about to make a trip as buyer for Haverson and Company. Tell him that you are going to Cuba

to buy tobacco and offer to get him a few thousand cigars for his best trade. Say that your position will enable you to get goods of superior quality at a lower price than he could buy from dealers.

46

Answer your letter written for exercise 43 stating that you will become the agent on condition of certain changes in the conditions imposed in the first letter.

VI. ORDENES Y ENCARGOS.

47

Syracuse, New York,
October 30, 1905.

Pedro Gonzales,

Dear Sir: We are in receipt of your favor of the 15th inst. and have the pleasure of again sending you a small order which we beg you this time to forward by fast train by the 6th of November at the latest. If you cannot fill the whole order at least send us a good part of it.

- 1st. 100 assorted silver watch chains, with lockets, the wholesale price not to exceed 9 pesetas.
- 2nd. 50 assorted gold short neck chains, with lockets, the wholesale price not to exceed 80 pesetas.
- 3rd. 25 gold lockets, set with small pearls, the wholesale price not to exceed 100 pesetas.

Begging you to conform exactly to our order, we are,

Yours obediently,
HENRY T. FREEMAN & Co.

48

Scranton, Pa., January 12, 1906.

Gentlemen: I have received through the medium of Mr. Longwood a sample of your sugar and will place a trial order. The quality appears excellent and the price moderate: therefore, please send me as soon as possible two tons in barrels. I shall esteem it a favor if you will ship immediately, for I am entirely out at the present time.

On receipt of the merchandise I will remit you a note at three months.

Trusting that this first order will induce me to send you others and awaiting invoice with advice of shipment, I remain,

Yours respectfully,
F. B. GROSVENOR.

49

Cincinnati, Ohio,

August 19, 1906.

Mariana and Company,

Gentlemen: Kindly purchase for me immediately 250 shares Judson Copper, 100 Williams Steel, and 50 L. and M. R. R.

If for any reason you cannot buy either of these three, please wire me at once, following telegram with a letter informing me of two or three of the best investments at the time of writing.

I have on hand 25 shares F. and C. R. R. and 105 shares Barnes Iron Mining Co. which a customer desires to sell as soon as possible. If you can get rid of either or both of these I am sure you could make a good deal since he offers them at 97.

Sincerely yours,
RICHARDS AND COMPANY.

Per N. B.—M. C.

50

Newark, N. J., April 4, 1906.

H. J. Marston and Company,
St. Paul, Minn.

Gentlemen: Please ship us by slow freight the following:

200 bbls. Bridal Veil.

300 " Golden Sheaf.

500 " White Heather.

On receipt of goods we will remit you one half the bill by draft on a New York bank and the remainder in 30 days. As this has always been our custom since we have been doing business with you, we trust that it will meet with your approval.

Should you be unable for any reason to ship the goods at once we beg you to inform us by wire.

We also would like to inquire the price on your Golden Grain in 200 bbl. lots. We have had some demand for it from several of our customers who find that it is taking very well for a new, little advertised brand.

Yours truly,

Per M. LEONARD HURD AND COMPANY.

51

San Francisco, Cal., May 23, 1906.
Tomá Núñez and Company,

Dear Sirs: I regret to inform you that your last shipment of wool was not up to standard. Of course, this may have been due to a mistake in mixing orders or may have been caused by the misplacing of grades in your ware-house. At any rate the lot is entirely unsuitable for my trade and I beg you to rectify the error at once. I have returned by the Green Line the whole 25 bales.

In addition to the 25 bales of your No. 3 grade which you will send in exchange for those I have returned, please send me 30 bales, merino No. 2, and 10 bales, lamb No. 5. Kindly ship immediately for one of my customers is in great need of part of the order.

Relying on a prompt filling of the order and

a satisfactory rectification of the error, I remain,

Yours truly,
I. N. CORY.

EXERCISES.

52

Send an order to Manning and Company for 300 lbs. of putty and 500 lbs. of white lead. State that the last you had was inferior in quality to that you had before. Your customers were dissatisfied and in some cases returned what they had bought. Ask your correspondent to allow you some rebate on account of losses sustained.

53

Ask a wholesale drug firm of your own city to send you by bearer of your note fifteen pounds of powdered sodium bicarbonate and to deliver at your store as soon as possible a barrel of alcohol.

54

Order twenty-five cases of matches of the Camden Match Company and request the firm to send them by fast freight not later than ten days after receiving the order. State that you will remit by check on receipt of the merchandise.

55

Write an order for any kind of goods with which you are familiar which will amount to not less than \$220 and state the terms on which you will remit. Add all details essential to make your order perfectly clear.

VII. CARTAS DE EXPEDICION Y ENTREGA DE MERCADERIAS

56

St. Louis, Mo., December 16, 1906.
Mr. Lope Castilla,
Burgos,
Spain.

Dear Mr. Castilla: Your order of the 25th ult. to hand and contents noted. In reply allow us to thank you for the order for the 10 Singer Sewing Machines which will be shipped immediately.

We enclose bill and invoice. If you can find it convenient to remit on arrival of the goods we would consider it a great favor and in return would be willing to allow you a discount of an extra 2% above our regular cash concessions. In order to be allowed, however, your draft must reach us not later than the first of February, 1907.

Thanking you again for your order and hoping to be favored with further business,

We remain,
Your obedient servants,

Per D. H.

MARCEL AND COMPANY.

57

Jersey City, N. J., July 6, 1906.

Dear Sirs: We are in receipt of your favor of the 18th inst. and thank you for the order and information you have given us concerning the situation of your market. By the present we advise you that, conformable to your instructions, we have shipped to your address 15 bales raw silk, by the Benton, Capt. King.

Enclosed you will find invoice indicating the contents of each case and the price the goods stand at in this market. For reimbursement of the amount I shall take the liberty of drawing on you the 30th of October next if I have not received a check by that time.

Trusting this shipment will give you entire satisfaction and procure us fresh orders from you,

We are,

Your humble servants,
BROOMFIELD AND COMPANY.

58

Madrid, Spain, February 23, 1906.

Dear Sir: We have just received your order for the editions of the Poema del Cid and ~~the~~ Novelas of Cervantes which we published last year. Please accept our thanks for the order and also for the assurance that you would become a purchaser if we should decide to publish the works of Quevedo.

We shall send you the books as soon as possible but we are under the obligation of asking you to wait a few days until we receive a new supply from the bindery. The sale of these authors has been much larger than we had anticipated and we have been forced to print a new edition.

Hoping that the short necessary delay will not seriously incommod you and thanking you again for your favor, we remain,

Yours very respectfully,
GÓMEZ AND COMPANY.

59

Pittsburg, Pa., June 15, 1907.

Mr. Juan Martínez,
Madrid.

Dear Sir: Your favor of the 24th ult. has been

received and contents noted. We were disposed to send you the goods you ordered until we made some inquiry in regard to your financial condition from the firms you gave as reference.

As a result of their report we are forced to decline so large an order unless accompanied by the amount of bill. We would say, however, that we are perfectly willing to send you a smaller order on credit to the value of £100 or to ship the present order on receipt of the balance.

Awaiting your further commands, we remain,

Yours truly,
H. K. CRANE.

60

Columbus, Ohio, May 18, 1906.

Gentlemen: We are in receipt of your favor of the 2nd inst. and, in reply, we regret to be unable to make any difference in the prices we have quoted. We should be very sorry to lose this order for we have long sought to do business with your firm, but these prices are so little in accordance with the current rate that we should prefer to lose it rather than to meet the prices you quoted us.

Perhaps a few months ago we might have been able to allow you this concession, but for the past five weeks the market has kept so high that we ought to raise rather than lower the price. We would advise you to avail yourself of the price we have given you and send us at once a good order. We are sure it would be to your advantage, for next week we shall revise our price-lists and then we shall not be able to do even as well as at the present time.

We trust that you will make careful inquiries in regard to the present market prices, and that

afterwards you will decide to give us the preference over our competitors.

Yours truly,
ANTONIO MANRIQUE.

EXERCISES.

61

Acknowledge the receipt of an order from F. S. for three barrels of olive oil. Inform your customer that you will ship by the next steamer and will advise him at that time of the quantities in the barrels and the time it may be expected to arrive.

62

Write your customer that you have received his order for 5000 feet of Georgia pine but that you are unable to fill it just at present. Tell him that you expect a shipment in a few days, at any rate not more than a week hence, and that you will ship immediately upon its arrival unless you receive orders to the contrary.

63

Refuse the order of a customer for 100 tons of pig iron on the ground that you have inquired into his financial standing and find that the reports that have been given you do not warrant giving him such a large amount of credit. Take care to state your decision in such a way as not to antagonize your customer.

64

Your firm has received the order for twenty harnesses from a firm in a distant city. Write the latter that there has been some error in regard to their understanding of the price, for you cannot afford to make them for so low a price.

State that the single harnesses will cost \$10 and the double harnesses \$15 more than the price stated in their letter. Advise the firm that you will not begin to make the harnesses until you receive further instruction.

VIII. RECIBO DE MERCADERIAS Y REMESAS.

65

Denver, Col., December 4, 1906.

Henry G. Russell and Company,
Philadelphia,
Penn.

Dear Sirs: The seven barrels of twine you shipped me last Thursday have arrived but I regret to say that there has been some mistake either in your understanding of my order or on the part of your shipper. If you will look up my order you will find that I required three barrels of blue No. 5, two barrels red No. 1, and two barrels white No. 2. Instead you have sent me two barrels red and five barrels blue. In this town the blue is rather a poor seller and the three barrels that I ordered will be sufficient for some time. I have considerable need, however, of the white.

I will hold the whole shipment until you can inform me what you wish me to do with the extra blue. In the meantime please ship me at once the white.

Sincerely yours,
YOUNG BROS.

66

St. Joseph, Mo., October 2, 1906.

Gentlemen: The F. and C. R. R. have delivered me this morning the ten cases of raw silk which I ordered in my letter of the 23rd inst. My receiving clerk has examined the goods and

informs me that he has found them all in good condition.

You can draw on me for the end of November to the amount of the bill and I assure that I will honor the draft.

Please send me by return mail your samples of sewing silk with current prices.

In the meantime,

I have the honor to be,

Yours very truly,

O. P. WINCHESTER.

67

Baltimore, Md., August 3, 1906.

Dear Sir: Although I received more than three weeks ago your letter informing me that you had shipped the two tons of rock salt I ordered of you I beg to say that the shipment has not yet appeared. This has greatly discommodeed me for I had promised one of my customers a considerable portion of the shipment and had agreed to deliver it to him in less than three weeks. Of course, ordinarily, that would have been ample time for it to reach here. As you can readily see, the loss may be serious to me.

If you will kindly start a tracer in search of the car in which you have made the shipment it may do some good. Please wire immediately the the number of the car and the line and I will start another from this end.

Sincerely yours,

M. N. LANE.

68

Columbus, Ohio, July 29, 1906.

Manuel García and Company,
Madrid, Spain.

Gentlemen: The box containing the books I ordered last May from your firm arrived today.

All were found to be in good condition with the exception of one of the volumes—Vol. 3—of the set of Galdós. That was so injured by a nail that it will be of absolutely no use to me. The front cover was entirely ruined and the first fifty pages so torn that they were almost unreadable.

Kindly send me as soon as possible this volume by mail. You will doubtless remember that it was your edition of 1902 bound in blue cloth with gilt top. On receipt of a perfect volume in place of the damaged one I will remit by money-order the price of the whole.

Yours truly,
C. V. JAMES.

69

Portsmouth, Ohio, April 5, 1907.

Dear Sir: Your sample case of shoes for the summer trade arrived yesterday by express. We have carefully examined them and in reply beg to say that we find that the majority are not suited to our trade. The samples in boxes marked 5, 7, 23, and 19 are, however, perfectly satisfactory and, we feel sure, will prove good sellers. The others would be only dead stock on our hands and naturally we do not wish to invest any money in them.

In a few days you will hear from us in regard to the number of pairs of the satisfactory samples that we desire. If you are willing to send any of the others on consignment kindly notify us at once to that effect.

Yours respectfully,
NELSON AND CRAWFORD.

EXERCISES.

70

Notify a firm from whom you have received

the day before five carloads of iron ore that it has arrived at the freight yards of your local railroad and that you are unloading it at the present time. State that you will send a check as soon as you have found whether the weight is correct or not.

71

Inform a firm from whom you have received a shipment of 23 barrels of St. Julien wine that one of the barrels was found to be entirely empty upon its arrival. Ask them to send you a corrected bill with the price of this barrel deducted and ask them to let you know if they will allow any discount if you remit immediately on receipt of bill.

72

Write a firm of the arrival of any goods of your own choice. State that there has been a mistake somewhere either in filling the order or in shipping for you have not received the quantities of the goods you ordered. State your case clearly so that there will be no mistake this time. Ask what you shall do with the goods you have.

IX. CARTAS DE COMISION.

• 73

Quincy, Mass., June 30, 1905.

Gentlemen: For some time past we have been seeking an agent in your town to sell teas and coffees on commission. After considerable careful inquiry we have decided to offer your firm the opportunity of becoming our agents.

The conditions are as follows:

We will ship you on consignment such amounts as you may indicate in your orders. These you will proceed to sell as advantageously as possible under existing conditions of the tea and coffee market at the time of the receipt of the goods. We will allow you 2% on all sales for which you return us the cash in 90 days and an additional 1% on all 60 day credit or cash sales. You will be required to give bond for \$5000 for the first two years. At the expiration of that time if everything is satisfactory we will renew the contract without bond. We shall allow you such territory as you can cover to the best advantage of all interests concerned, but before stating any definite boundaries we should prefer to talk the matter over with you personally.

Our manager will be in your town the latter part of next week and will then conclude the affair if you decide to take the matter up. Kindly let us know as soon as possible your decision.

Very truly yours,

H. L. HUNT AND CO.

74

Albany, New York, July 2, 1905.

H. L. Hunt and Company,
Quincy, Mass.

Dear Sirs: In reply to your esteemed favor of the 30th ult. allow us to say that we have considered the proposition that you made us and have decided to accept your offer of the agency for your teas and coffees in Albany and vicinity on the following conditions:

1st. That you give us exclusive right to represent you in this entire county.

2nd. That you require no collections to be made by us.

3rd. That you place the amount of bond at \$3000 instead of at \$5000.

If these conditions meet your approval we shall be glad to talk with your manager. Kindly advise us the date on which he will be in Albany.

Sincerely yours,
LONES AND Co.

75

Portsmouth, N. H.,
February 15, 1907.

Dear Sir: We have sent you to-day by steamer "Galapagos," Capt. Ferria, 200 cases of tin-ware. Just at the present time we are rather overstocked and are willing to sell even at considerable sacrifice. Of course we realize that this is an unfavorable time of year for the sale of such articles but in view of an extremely low price you will probably have little difficulty in disposing of them.

We would recommend that you attempt first to sell them to the managers of the department stores in your city, offering them at about 5% below the general market price. If that is not

sufficient inducement you may go as far as a 10% reduction below the lowest price so far this year. As a last resort put them up at auction. We feel sure, however, that the latter will not be necessary. If you can arrange for cash or a thirty day payment we would be very much gratified.

Yours truly,
HENSON AND CO.

76

San Francisco, Cal.,
September 10, 1907.

Dear Sir: On receiving your letter of the 29th ult. we were greatly surprised to learn that you had sold our last consignment of iron ore at so low a price. The market at that time was fairly high and we can see no reason for selling as you did at 10% below the market price.

In consideration of the fact that you were away at the time of the arrival of the shipment we conclude that your manager must be responsible and that no blame can be attached directly to you. However, we would venture to suggest that it is to your interest as well as to ours that you leave a competent man in charge when you find it necessary to leave town.

It is hardly necessary to state to you that iron ore is sold on very small margin. The result of such conditions is that in the present case we lost in the neighborhood of \$400.

We ask you to explain, if possible, the occurrence and to be careful that such an unfortunate thing does not happen again.

Yours truly,
HINES AND VERNON.

77

Norfolk, Va., August 23, 1908.
Channing Fruit Co.,

Gentlemen: Your letter of the 2nd inst. to hand and contents duly noted. In reply allow me to say that your charges of incompetency or neglect on the part of my manager during my recent absence are entirely unfounded. In selling your cargo of bananas shipped by steamer "Habana" he acted exactly as I would have done myself under the conditions and as I am very sure will have your approval when you know fully the circumstances.

When the "Habana" arrived in port it was discovered that she had shipped a large amount of water during a storm off Cape Hatteras. This had almost entirely ruined the whole cargo altho it had not been noticed at first. The bananas of course were worth only about a tenth of their original value and we think that our manager did well to get as much as he did. We regret, however, that he was remiss in not sending you an account of the affair. Had he done so, we are sure that this misunderstanding would not have occurred.

Trusting that this explanation is sufficient to assure you that we are acting in your interest as well as our own,

We remain,

Your obedient servants,
LEWIS AND GREENE.

EXERCISES.

78

Write a letter soliciting an agency for a firm who deal in imported woolens. State your previous experience as an agent and mention the

commission and territory you require. Offer to give bond to the sum of \$5000.

79

Inform your consignee that you have just sent him 100 bbls. of rice and ask him to dispose of it at once and as advantageously as possible. You think that he ought to get a good price, for the market is high at the present time. Tell him not to sell at less than a certain price.

80

Write a letter accusing your consigne of selling goods of your own choosing, which you have sent him, at too low a price. Ask him to explain his action and show how it has been detrimental to your interest.

81

Reply twice to the last exercise; once showing that your action was the best thing under the circumstances, and again, acknowledging that you have acted unwisely and offering to submit the matter to the arbitration of two disinterested individuals, one to be chosen by each side.

X. CARTAS DE TRANSPORTE DE MERCADERIAS.

82

Bordeaux, France, October 26, 1907.

Mr. H. I. Owen,

Dear Sir: I duly received your letter of the 19th inst. announcing the despatch to Bordeaux of 50 barrels of wine. I hoped at that time to be able to ship them by the Compairé Company's vessel, which, as they wrote me, ought to have left this port between the 29th of October and the 6th of November.

Her departure was postponed, however, since she was only laden with 500 tons out of the 900 she is able to carry. Several exporters have been unable to despatch goods on account of the continued bad weather and so the vessel is not yet laden.

The Compairé Company expect that she will be able to leave on or about the 27th of next month; she will therefore be a month behind hand. This, I know, is very annoying, but I have been entirely unable to prevent it and I inform you of the facts in order that you may see that I am in no way to blame.

Sincerely yours,

MANETTE AND CO.

83

Charletown, S. C., March 23, 1906.

Dear Sirs: I regret to inform you that the steamer "Governor," owned by your firm, went on the rocks off this port yesterday about three o'clock in the afternoon. At present she is resting easily, but if a storm should come up it is

feared that she would pound to pieces, since her position is rather exposed.

Owing to the mild weather prevailing at the time she struck, the greater part of the cargo was saved by lighters. All of the crew reached land safely.

The perishable part of the freight has been placed in a store-house and the remainder piled on the beach. Kindly send me orders immediately as to what steps I shall take in regard to it.

Yours respectfully,

H. L. NASEBY.

84

Hampton Roads, Va., July 3, 1906.

Gentlemen: I am informed by my correspondent that the "Eretria" has just entered your port. While off the cape the steamer encountered a fierce storm which broke open her hatches and let considerable water into the hold. The cargo was so badly damaged that it was necessary to unload it in your town.

The object of my letter is to ask you to claim the goods and to store them at my expense until I can forward you further instructions. Please let me know at what rate you can obtain such storage and what commission you would require to undertake the reshipment to New York by another vessel.

Awaiting an early reply, I am,

Your obedient servant,

J. K. LARRY.

85

Syracuse, New York, April 26, 1907.

Dear Sir: At the present time I have on hand about 900 tons of goods to be shipped to Brazil and, since you are located in such a large

shipping center, I take the liberty of asking you to act as agent for me in this matter.

I should prefer to join some other merchant shipping to some South American port,—Rio de Janeiro would be best for me,—but if it is necessary I am willing to charter a vessel myself. I should not care to pay more than \$1000 but if you cannot do any better I will go as high as \$1200. I hardly need add that the ship must be sound and sea-worthy in every way and must have a good character with her insurance companies. Please be careful to get me a ship that can sail at once for my correspondents are desirous of getting the goods as soon as possible.

Sincerely yours,
WILSON AND COMPANY.

86

New York, N. Y., May 1, 1907.

My dear Sir: In reply to your letter of the 26th ult. I take pleasure in saying that I have been able to execute your commission in a way that I feel sure will be entirely satisfactory to you. After considerable inquiry I have been able to find a vessel that I think will be just what you require. It is the "Valparaiso," 1500 tons burden, bound for Rio de Janeiro. The K. and L. Company of New York are shipping in her about 400 tons of farming machinery and have been very glad to consent to your putting in your freight if you will assume the charter. This amounts to \$1880 but they agree to pay you \$900 if you will take entire charge of the shipping. I have agreed to this in your name as it will be greatly to your interest and will involve practically no labor or outlay on your part.

The ship will be ready to sail about the 20th

inst., certainly not later than the 24th. This I think will satisfy your requirements.

If this is satisfactory or if you wish to make any other stipulations, please notify me at once in order that I may close the contract and the ship be put into condition as soon as possible.

Yours truly,
H. Q. ADAMS.

EXERCISES.

87

As the captain of a vessel, write the owners that your ship struck a submerged reef off the coast of Florida. A passing steamer took off the crew but the cargo was a total loss. State that when abandoned the ship was resting easily and could probably be saved if undertaken at once. Ask them to wire instructions and if they decide to attempt to save the vessel to send you sufficient funds to defray the expenses.

88

Ask a correspondent in a sea-port town where there is a large amount of shipping to charter a suitable vessel for the coastwise trade. You have 400 tons of merchandise to ship and want to get it off as soon as you can. Add any details that you think necessary.

89

Reply to the above giving full information.

90

Announce to the shippers of a large cargo of fruit in your ship that the ship sprung a leak during a heavy storm off the coast of Virginia and that you were obliged to put into Newport News for repairs. These will take so long that the cargo will be worthless by the time you can again set sail. Ask for instructions.

XI. CARTAS DE QUEJAS Y RECLAMACIONES.

91

Erie, Pa., May 4, 1906.

Gentlemen: We take the liberty of informing you that your note for £200, which you gave in part payment for the merchandise you bought of us on December 7th of last year, has not been paid, altho it is already more than a month overdue. We have allowed it to run in the belief that perhaps at the time it fell due you were a little embarrassed and would soon either pay or at least notify us that you would like an extension. We have heard nothing from you, however, and have begun to feel rather uneasy about it. Moreover, we are greatly in need of funds ourselves just at present and would appreciate a settlement or, at least, a payment of half the amount.

Kindly give this your earliest attention.

Very truly yours,

MEASE AND COMPANY.

92

Kansas City, Kans., Sept. 24, 1906.

Messrs. Field, Clinton and Co.,

Dear Sirs: On account of a serious loss by a recent fire in my establishment I beg you to extend the time on my note for \$400 which falls due on the 30th inst. If you will be so kind as to renew it for three months I should consider it a great personal favor.

Altho my losses are entirely covered by insurance, as you know there are many things, small in themselves, which require a large capital at such a time. If I could have the money which

I owe you at my disposal I should feel that my position would be much more secure and the time it will take me to get on my feet again will be much shortened.

Thanking you for your attention to my request and hoping that you will be able to grant it,
I remain,

Your humble servant,
L. G. FARNUM.

93

Kalamazoo, Mich., February 24, 1906.

Dear Sirs: We desire by the present to bring to your notice that you are behind hand with our order which we sent you on the 2nd inst. At that time we specified that the goods were to be delivered before February 20th. We have neither seen the goods nor have we even received notice from you that they have been shipped.

While we are not disposed to hold rigidly to the terms of the contract, we must insist on having them in our ware-house not later than the 1st of March. If they are not there by that time, we shall not accept them, for they would be only so much worthless stock on our hands.

Kindly give this matter your personal attention in order that neither of us may suffer a serious loss.

Yours respectfully,
GARDINER AND BARNES.

94

Evansville, Ind., June 15, 1907.

Dear Sirs: The S. and R. R. R. has just delivered me a case of ribbon which I ordered from your house in my letter of the 2nd ult.

This time I must complain of the little care you have taken in serving me. The ribbons you have sent me are not salable for the coming sea-

son. This is all the more to be regretted since I shall hardly have the time to receive another shipment of the style which my customers require. The result will be that, as far as the ribbon trade is concerned, I shall lose the entire season.

I can only suppose that you have not looked the goods over yourself or that you are indifferent to the negligence of your clerks. The goods are of absolutely no use to me. I shall therefore be obliged to return them to you and assure you that for next season I shall supply myself elsewhere.

Sincerely yours,
B. M. CHRISTY.

95

Des Moines, Iowa, March 4, 1906.

Dear Sir: I am in receipt of the letter you sent me on the 30th of last month. As it appears from a careful reading of this letter that you have not well understood those which I previously sent you, and since I am not willing that your imperfect understanding of the English language should be a pretext, true or false, for an act that would certainly draw upon you serious consequences, I take the trouble to confirm in Spanish what I have already written in English.

In your letter of December 27th you ordered certain goods of me. This order was faithfully executed in every particular. The goods arrived in good condition, conformable to order, on time and at the place named. This you acknowledged in your letter of January 1st. You owe me therefore the total amount of the invoice. I shall give you one week more to pay. If at the end of that time I have not received a check from you I shall issue a draft at sight which I advise

you to honor. If you pay it all will be well; if you do not pay it, however, I assure you that I will employ all the means that the law places at my disposal to oblige you to do so.

Yours truly,
KARL HERMANN.

EXERCISES.

96

Write a letter to a wholesale dealer in chemicals complaining that your order has not been filled as promptly as it ought to have been. Ask him to be sure and have it ready ten days from date; otherwise you will be unable to keep your contract with another firm.

97

Ask for an extension of three months on the payment of a note you owe a merchant for goods delivered on your order two months before. Give good, valid reasons for asking this concession and offer to pay 1% more interest than you have been paying on the note. Make the letter sound plausible.

98

Complain that the goods sent you by a leather dealer in filling your order are of so poor a quality that you cannot possibly use them in your trade. State that this has meant a considerable loss to you and that you think he ought not only to allow you to return the goods at his expense, but that he ought not only to allow you to return the goods at his expense, but that he ought to allow some rebate on the original bill.

99

Write a good strong letter of complaint that a merchant to whom you have sold merchandise to the value of £100 has made no payments altho the goods were satisfactory. State that the bill is long overdue and that unless he makes a payment or gives a valid explanation of his conduct you will take steps to collect the amount thru your lawyer.

XII. CARTAS DE COMERCIO DE LA BANCA.

100

New York, October 2, 1906.
To José Herrera, Madrid; Alphonso García, Se-
ville; Juan Núñez, Burgos:

It gives me much pleasure to introduce to you Mr. F. H. Jones, who intends travelling in Spain during the summer of 1907. You will do me a great personal favor if you can aid Mr. Jones in any way during his sojourn in your cities.

In the event of Mr. Jones requiring any funds, I beg you to remit him such sums as he may need to the amount of £300 (three hundred pounds). You will please take his receipts in duplicate with deduction of your costs and send me the duplicates of the vouchers.

I am personally responsible for the amount you may remit him and for the interest on the same. I will reimburse you on receiving notice of any payment you may make to Mr. Jones, whose signature I give below.

Yours very truly,
H. S. ANDREWS.

Signature of Mr. Jones.

101

Scranton, Pa., May 10, 1907.
Manning and Field, Bankers,
Philadelphia, Pa.

Gentlemen: Some six months ago I had the honor of sending you my circular letter relative to the establishment of my firm for the importation of wines.

My business, having since that time taken a certain extension, requires a considerable circulation of money and a larger capital than I have at my disposal. The consequence is that I desire to find a banking firm disposed to give me an open credit for \$5,000 (five thousand dollars). If you should see fit to take the matter up I could give you a \$3,000 life insurance policy, fully paid and non-assessable, and \$2,500 of stock in the P. M. R. R. as collateral security.

If my proposal should be acceptable to you please let me know your conditions.

Messrs. Merriam and Granger of your town will give you all necessary information in regard to me.

Sincerely yours,
W. T. WATERS.

102

Philadelphia, Pa., May 12, 1907.

Mr. W. T. Waters,
Scranton, Pa.

Dear Mr. Waters: We are in receipt of your esteemed favor of the 10th inst., and are happy to inform you that we have no hesitation in opening an account with you.

According to your desire we have placed an open credit of \$5,000 (five thousand dollars) at your disposal on the condition that you reimburse us at such dates as we shall fix in subsequent letters and on receipt of the securities. These are our conditions:

1st. Our advances shall be reimbursed within the nine months which follow our loans.

2nd. The compound interest shall be 6% per annum, calculated semi-annually.

- 3rd. For payments on this city $1/3\%$; for bills payable elsewhere $1/2\%$.
- 4th. The accounts shall be balanced every four months.

Awaiting your reply, we remain,

Very truly yours,

MANNING AND FIELD.

103

Seattle, Wash., June 12, 1906.

Dear Sir: Referring to our preceding circular we enclose you the quotation of exchanges for bills on the towns therein mentioned in the hopes that you will remit us some bills on our town.

Our terms are $1/3\%$ commission for collection of your account and 3% interest.

We have no doubt that you will accede to the desire which we have manifested at various times of establishing business relations between us of a reciprocal usefulness.

Trusting that the moderate conditions of our tariff will lead you to give us the preference over our competitors, we are,

Your obedient servants,

WILLIS AND COMPANY.

104

Wilmington, Del., March 5, 1906.

Dear Sir: I greatly regret to inform you that your check dated March 1 has been returned by the Old State Bank with the letters N. S. noted in the corner. I have never had a check which you had sent me returned without payment and you may well believe that it surprised me this time. I am very sure that there has been a mistake somewhere. On that account

I have taken the trouble to call the matter to your attention before taking any steps for its collection thru my lawyer. Please give the matter your earliest attention.

Yours truly,

NORRIS AND COMPANY.

EXERCISES.

105

Write an answer to the last letter in this section showing Norris and Company that the unfortunate affair was the result of the carelessness of one of your clerks in not making his deposit at the proper time. Send another check and apologize for the inconvenience that his negligence has caused.

106

Request of some local bank of your town a loan to tide you over a crisis in your business affairs. State in what occupation you are engaged and note what you will give as security for the loan. Give good references.

107

Reply to the above stating that you will allow the loan on certain conditions. Name these conditions which must be fair for both sides.

108

Refuse a loan to the above on the ground that you have other business at present which demands all your ready capital so that you do not feel like taking any new responsibilities.

XIII. CARTAS DE BANCAROTA.

109

Boston, Mass., July 18, 1906.

Dear Sir: Without doubt you have heard that Norris and Jones of your city have gotten into difficulties. They have offered to pay 40 cents on the dollar down with a promise of two later payments of 10 cents each if proceedings are not started against them in the Bankruptcy Court.

We have done considerable business with this firm in the past few years and have always considered them perfectly safe. All their dealings with us have been perfectly satisfactory. At the present time, however, there are many things in the case which seem to us rather questionable. Do you think we would gain more if we should press the bankruptcy suit or would it be better to let matters take their course and permit the firm to pay what it can? If you will advise us in the matter you will confer a great favor.

Sincerely yours,
SNOW AND HENDERSON.

110

Salem, Mass., July 20, 1906.

Snow and Henderson Co.,

Gentlemen: We are very sorry to learn that you are creditors of the Norris and Jones Company of this city. In reply to your request for advice as to which would be the better course for you to pursue, we feel that you will get more by allowing the firm to settle as best it can than by trying to force matters. The firm is an old one and has always been noted for its honesty. While the failure is a bad one you

may be sure that they will do all in their power to satisfy their creditors and, altho they promise a rather small amount, it would not be at all surprising if they should be able to settle in full after matters are a little more straightened out. In short, if we were among the number of creditors, we should be very reluctant to vote against a lenient policy even if we considered only our own interest.

In the hope that such information as we have been able to furnish you will be of service,

We remain,

Yours very truly,

VENNING AND CO.

III

Springfield, Mass., April 30, 1906.

Gentlemen: We regret exceedingly to inform you that, after a careful examination of our assets and liabilities, we find that we shall be unable after the end of next month to meet our debts.

In such a situation we have thought it the wisest plan to call a meeting of our creditors on the fifteenth of next month, at 3 o'clock in the afternoon, at the office of our lawyers, Messrs. Carpenter and Fairchild, 230 Williams Street.

At this meeting we shall endeavor to lay clearly before our creditors the reasons for our present embarrassment. We shall petition them to allow us to continue business as at the present time, but at the same time to grant us certain terms of payment which we will lay before them. We shall show that the present difficulty is only temporary since our assets can be shown to far exceed our liabilities. At present, however, on account of the failure of G. K. and Co., we have been brought into this difficult position.

Trusting that you will attend the meeting and do all in your power to aid us in the present crisis, we remain,

Yours obediently,
CHARLES BROWN AND COMPANY.

112

May 16, 1906.

Dear Sirs: At a meeting of the creditors of Charles Brown and Company held at our office yesterday at three o'clock the financial condition of this firm was thoroly investigated.

In explanation of their situation the members of the firm stated that they had suffered large losses through the failure of G. K. and Co. This they succeeded in proving satisfactorily to all the creditors present, but it was developed later thru questions that there had been considerable speculations on the part of the firm of an extremely risky nature. Moreover, it was shown that Mr. Brown, the senior partner, is by no means a new hand in such affairs. In view of these developments it does not appear that the offer of full settlement if sufficient time is allowed is at all likely. The creditors decided, however, to take no definite steps at yesterday's meeting, more time being required for deliberation. The meeting was therefore adjourned until May 25th at 12 o'clock at the same place.

Sincerely yours,
CARPENTER AND FAIRCHILD.

113

Tacoma, Wash., June 29, 1907.

Dear Sir: In reply to your letter of the 25th inst. I am able to give you the following facts in regard to the annulment of the bankruptcy of Mr. J. S. of Seattle:

On June 1, 1905, Mr. J. S. was adjudged a bankrupt. He was then in partnership with Mr. T. L. of the same town. In less than six days after the unfortunate affair Mr. J. S. raised sufficient funds to pay off the debt entirely. There were no other claims against him on record, altho there were several against his partner. As a result of this payment he had no difficulty whatever in getting the decision of the court set aside. This entirely releases Mr. J. S. from all obligations and he can in no way be considered a bankrupt.

I trust that this information will be all that you require on the subject.

Respectfully yours,
H. C. BOWEN.

EXERCISES.

¹¹⁴

Ask a firm who are your creditors for six months extra time in which to meet their bills. State that you have had severe losses from the sinking of a ship on which there was very little insurance and from several bad bills. If they do not allow the delay you will be forced to make an assignment. Agree to pay 6% compound interest on the bills for the six months extra time.

¹¹⁵

Call a meeting of the creditors of a firm whose business you may select yourself. State briefly the condition of the firm's affairs and request each creditor to be present.

¹¹⁶

Report the meeting of the creditors called together in the preceding letter in a circular let-

ter that may be sent to such creditors as were not present.

117

Answer the inquiry of a firm in regard to a certain man. They know that at one time he was a bankrupt and wish to know whether the decision of the court has ever been annulled. Make your answer clear.

XIV. CARTAS DE SEGUROS.

118

Baltimore, Md., May 2, 1906.

Dear Sir: Enclosed please find money order for amount of premium of insurance on the cases shipped two months ago on board the vessel Mary Palmer, Capt. King.

Please acknowledge receipt and inform me at the same time what premium you would require to insure twenty cases sent on the 29th of April by the same vessel from Havre, France, on its return to this port. The value of the cases is \$1,600.

The said vessel is at present at Southampton where she is delaying to complete her cargo, and should arrive at Baltimore the latter part of May.

Awaiting your reply,

Very truly yours,

H. L. LONGWOOD.

119

New York, N. Y., July 6, 1906.
Seymour and Company,
Boston, Mass.

Dear Sirs: We beg to insure on receipt of the present 300 sacks of corn amounting to \$400, shipped from your town for us, on board the "General Grant," Capt. Merry, bound for Baltimore.

You will charge us the amount of expenses.

Trusting entirely to you for insuring on the best possible conditions and relying upon your punctuality in the execution of this order, we are,

Yours obediently,

WHITMAN AND CO.

120

Boston, Mass., July 9, 1906.

Messrs. Whitman and Co.,

Dear Sirs: We are in receipt of your esteemed favor of the 6th of July and have effected the insurance on your account on 300 sacks of corn, amounting to \$400, shipped on board the "General Grant," Capt. Merry, bound for Baltimore.

We have charged you \$6.00, amount of insurance, including cost of policy, commission, etc.

We trust that you will be satisfied with the result obtained on this occasion, for the condition of the vessel is in no wise favorable.

Begging that you will believe that it will always be our endeavor to serve your interests, we remain,

Your obedient servants,
SEYMORE AND COMPANY.

Per G.

121

Charleston, S. C., August 4, 1906.

Barton and Greene,

Portland, Maine.

Gentlemen: I regret to inform you that the "Drake," Capt. Thurber, has just entered our port with her cargo entirely damaged. I have seen the captain who has given me a copy of the official report. It appears that while off the coast of Georgia the "Drake" encountered a fierce storm which nearly wrecked the vessel. Two of the sailors were washed overboard and a large hole was made in the hull which began to fill rapidly. Fortunately soon after this occurrence the storm abated and the crew were able to repair the damage sufficiently to get into this port. The cargo was of course entirely ruined.

Please send me your instructions which will guide me in the report that I shall submit to the underwriters.

Awaiting your prompt reply,
Yours sincerely,

C. D. JOHNSON.

122

New York, N. Y., September 30, 1906.

Gentlemen: In reply to your letter asking us to effect insurance on your cargo of sugar to be shipped from Havana by vessel "Charlotte," Capt. Nevers, on October 5th for this port, allow us to say that we can do as you desire only at a very high premium. Weather forecasts for the period that your vessel will be at sea show that there is considerable danger from storms in the Southern Atlantic at that time. Underwriters are therefore unwilling to take ordinary risks. We find that we can insure for a premium of about 8%. This is, of course, a very high rate, but we think that it will be impossible to secure anything better. We are unwilling, however, to complete the insurance without consulting you.

Kindly inform us as soon as possible what you desire.

Yours truly,
BARNEY AND CO.

EXERCISES.

123

Ask your agents to effect the insurance of a cargo of lumber that you are about to ship. Give the ports of shipping and of destination, the name of the vessel, captain, etc. Tell your agents to secure as reasonable insurance as possible and

charge them not to go beyond a certain limit without consulting you.

124

Give an account of a shipwreck on the rocks off the coast of Delaware. State all the circumstances you know about it and draw up your claims in a form suitable to be presented to the underwriters.

125

Write a letter of your own choosing on any phase of marine insurance.

XV. AVISOS.

126

WANTED—Girl for general housework; three in family; good wages; no washing, no house-cleaning; references required. Call mornings, 23 Harris St.

127

A GOOD reliable engineer; steady and sober; with first-class papers and best of references, wishes position. Inquire 2 Norris St.

128

TO RENT: Newly furnished suite of five rooms; electric light; bath; fine location; private family; no children; reasonable.

129

WANTED: Position by window-trimmer and sign painter; young, original, and up-to-date; 4 years' experience as salesman in general store; first-class references.

130

FOR SALE: Country home; 9 rooms, fine well water, barn, henry, ice house filled, excellent view over lake from front. For particulars address H. G. Andrews, 23 King St., 2nd floor.

131

AGENTS wanted everywhere to sell our popular policies covering all accidents, diseases and occupations; something entirely new and issued by this company only; easily understood and easily sold; costs but \$6 per annum each, payable monthly if desired; large commission paid immediately and exclusive territory allowed.

132

GENTLEMAN and wife wish modern, steam-heated five or six-room apartments, with janitor; good location near car line. Owners of badly kept apartments need not apply; references required.

133

WANTED: Competent head clerk and correspondent in office of a harness factory; must be well educated and a good penman, and thoroughly familiar with the saddlery business; state age, experience, and salary expected.

134

SHIPPING Clerk wanted for wholesale house; must be quick, reliable, experienced and unmarried. References required.

EXERCISES.

135

Write an advertisement for a correspondent in German and Spanish. State all the requirements that you demand.

136

Advertise a house that is to rent. Describe the house very briefly but so as to make a good impression on one reading the notice.

137

Consider yourself out of employment and advertise for a situation such as you are fitted to hold.

138

Advertise a grocery that is for sale.

139

Write any advertisement of your own choosing.

Notes

NOTES.

1

thru	por medio de.
in that capacity	en este estado.
I am 32 years of age	tengo treinta y dos años
is obliged to retire	tiene que retirarse.
on that account	por consiguiente.
as soon as possible	lo más pronto posible.
I have another situation	considero otra colocación.
under consideration	

2

now vacant	desocupada en este momento.
contents noted	hemos notado su contenido.
give you a trial	acordarle una prueba.
in the event of efficiency	en caso de eficiencia.
if possible	si sea posible.
at your earliest opportunity	tan pronto como pueda.

3

I have just etc.	say: Mr. King has just informed me.
have been employed	use present tense.
I have no doubt about being able	no dudo que pueda.

4

to hand	está á mano.
I regret exceedingly	siento mucho.
add you to our force	juntarle á nuestros empleados.
find the right man	hallar al viajante que conforme.

5

speaks	use subjunctive.
allow me to say	permítala Ud. que le diga.
spare time	tiempo desocupado.

acted as correspondent.	trabajado de correspondiente.
inform, appoint	use subjunctive.
talk the matter over	discutir el asunto.
10	
Mr. E.....	el Señor E.....
give	use subjunctive.
do	use subjunctive.
in all respects	de todo modo.
in behalf of	á favor de.
11	
soon to be put	que va á ponerse.
in the way of introductions	presentándole.
would be greatly appreciated	say: I would greatly appreciate.
12	
is to	ha de.
branch office	sucursal. f.
as unknown a city	una ciudad tan desconocida.
comply with his request	llenar su petición.
count upon	contar con.
13	
I take pleasure in saying	me gusta mucho decir.
has need	use subjunctive.
in what high esteem we	como estimamos.
hold	
anything	todo.
14	
grant	den.
as much as possible	lo más posible.
furthering	adelantar.
in our turn	cuando toque á nosotros.
to be of use to you	servirles.
18	
we have just opened	acabamos de abrir.
main	principal.
to know thoroly	conocer á fondo.
that it will be to your ad-	que Uds. ganarán.
vantage	

19

this has been done
include
for the shoe trade
will meet with your ap-
proval
will do its utmost

esto se ha hecho.
comprendrá.
para el comercio de calzada.
tendrá su aprobación.
hará lo que pueda.

20

the latest and most im-
proved machinery
in the future
on much shorter notice
as manager
at a much lower figure

will be sent on application

maquinaria de la última
perfección.
por lo porvenir.
en más corto plazo.
en cualidad de director.
á un precio mucho más
barato.
se envia á petición.

21

establish a firm
for the transaction of bank-
ing and exchange
as regards
long
current rate
take note of
below

fundar una casa.
para operaciones de banca
y de cambio.
en cuanto á.
hace mucho tiempo.
precio corriente.
notar.
abajo.

22

cease
present month
many
continue

acabará.
mes corriente.
varios.
use subjunctive.

27

to take the liberty to
on our part

tomar el privilegio de.
por nuestra parte.

28

chief correspondent
the reason for his leaving
you

primer correspondiente.
el motivo á causa del cual
le dejó.

29

you are to publish
yet
six months ago
kindly send

above commissions
as they appear

van Uds. á publicar.
ya.
hace seis meses.
tengan Uds. la bondad de
enviar.
encargos ya citados.
al publicar.

30

the whole to be delivered

in six weeks
before binding myself
by return mail

el todo de los cuales deben
ser entregado.
dentro de seis semanas.
antes de obligarme.
á vuelta de correo.

31

This is the result
of being a very honest man
he posses considerable for-
tune
the cotton brokerage busi-
ness
the wool trade
I do not plead his cause
to be of advantage
such a disappointment

aquí tiene Ud. el resultado.
de ser muy honesto.
era maestro de una fortuna
considerable.
el corretaje de algodones.

el comercio de lanas.
no aguyo en su favor.
ayudar.
tal chasco.

38

summer stock
we have in stock
summer trade
a large line
in
summer dress goods
is sure

provisión para el verano.
tenemos en almacén.
comercio del verano.
un gran surtido.
de.
tejidos para ropa de verano.
no faltará.

39

owing—overstocked
too bale lots
on hand

por causa de estar atestado.
por partijas de 100 balas.
en almacén.

40

is about to
to take advantage of

está para.
aprovecharse de.

kindly let us know
not later than

tengan Uds. la bondad de
avisarnos.
antes de.

41

a few days ago
corks and cork-woods
to grow fewer
and if so
I will see

pocos días ha.
corchos y alcornoques.
disminuir.
y con tal que sea.
tendré cuidado.

42

to handle—draperies
make an agreement
doing business in the same
articles as ourselves
fall to our charge

que comercie en nuestros
lienzos.
hacer contrato.
comerciando en nuestro
ramo.
toquen á nosotros.

47

of again sending you
by fast train
100 assorted
watch chain
the wholesale price etc.

de volver á enviarles.
por gran velocidad.
un surtido de 100.
cadena para reloj.
el precio al por mayor de
las cuales no debe excede-
der 9 pesetas.
cadena para cuello.
engastados de.

48

I am entirely out

ya se ha acabado mi pro-
visión.

49

wire me
get rid of
make a good deal

telegrafíarme.
desembarazarme.
ganar mucho.

50

by slow freight
on a New York bank
it—approval
by wire
price on

por pequeña velocidad.
á cargo de un banco de N. Y.
les convendrá.
por telegrama.
precio de.

we—customers

it is taking very well

say: several of our customers have asked for it.
tiene buen éxito.

51

up to standard

may have been due to,

may have been caused by
mistake in mixing orders
is entirely unsuitable

in exchange for

hasta el marco.
puede deberse á.

“ ”
al confundir de órdenes.
no conviene de ningún modo.
en lugar de.

56

which will be shipped

on arrival

in return

a discount—concessions

say: which we will ship.
al llegar.

en cambio.

un descuento de 2% más de
nuestros descuentos ordinarios por un pago al contado.

para recibirla.

in order to be allowed

57

we are in receipt of

the price the goods stand at

fresh orders

hemos recibido.

el precio á que se cotizan
las mercancías.

nuevos pedidos.

58

would become a purchaser

a new supply

seriously

compraría.

otra provisión.

de veras.

59

to make some inquiries

firms you gave as reference

unless

we are perfectly willing to
on credit

pedir algunos informes.

las casas á las cuales nos

referió Ud.

sino (with subjunctive).

consentiremos en.

al fiado.

60

to make any difference in

are so little in accordance

at once

mudar.

acuerdan tan poco.

de seguida.

instead
the blue—seller

65

al lugar de estos.
el azul no se vende bien.

receiving clerk
honor the draft
sewing silk

66

recibidor.
pagaré la letra.
seda para coser.

more than three weeks ago
rock salt
ample
start a tracer in search of
the car
it may do some good
from this end

67

hace más de tres semanas.
sal gema.
bastante.
poner en camino un investigador que busque el carro.
puede ayudarnos.
de ésta.

order from
with the exception of
it will—me.
the front cover
by mail
bound in blue cloth with
gilt top

68

pedir á.
á excepción de.
no me servirá para nada.
la cubierta de frente.
por correo.
encuadrado de tela azul,
dorado.

carefully
will prove good sellers
a dead stock

69

con cuidado.
se vendrán facilmente.
un surtido inútil.

for some time past.
to sell
under—market

73

desde mucho tiempo.
que venda.
según las condiciones en
que se halle el mercado
de etc.
ventas al contado.
descubrir el asunto.
darle buena acogida.

cash sales
talk the matter over
take the matter up

74

exclusive right
if these conditions etc.

privilegio exclusivo.
invert the clause.

75

tin-ware	hojalatería.
first	al principio.
as a last resort	como último recurso.
put them up to auction	póngalos en subasta.
if—payment	si Ud. puede pagar al contado ó en 30 días.

76

at so low a price	á un precio tan bajo.
we can see no reason	no podemos ver motivo.
to attach blame	echar la culpa.
in charge	como director.
is sold on a very small margin	se vende á muy poca ganancia.

77

unfounded	sin fundamento.
know	use future.
off the cape	sobre el cabo.
it had not been noticed	no se percibió.
to get as much as he did	cobrar tanto.

82

was postponed	se difería.
out of	de las.
so	por eso.
on or about the 27th	cerca del 27.
she will be a month behind-hand	se atrasará un mes.
I am in no way to blame	no tengo ninguna culpa.

83

owned by your firm	de su casa.
went on the rocks off this port	escolló sobre este puerto.
she is resting easily	apoya tranquilmente.
it is to be feared	hay que temer.
to pound to pieces	romperse en pedazos.
struck	escolló.
safely	sin lesión.

84

let considerable water into the hold at my expense	dejó entrar bastante agua en la bodega. á mi costa.
--	--

85

I have on hand
to ask you to act as agent
if you cannot do any better

I will go as high as
I hardly need add
sea-worthy
sail

tengo en almacén.
pedirle que trabaje de mi
agente.
si Ud. no puede efectuarlo
por menos.
pagaré hasta.
acaso tengo que añadir.
á propósito para navegar.
darse á la vela.

86

will be just what you re-
quire
1500 tons burden
bound for
to put in your freight
this amounts to
to take charge of
certainly

le convendrá á Ud. exacta-
mente.
de carga de 1500 toneladas.
destinado á.
añadir su flete.
esta sube á.
dirigir.
en todo caso.

91

in part payment
of us
it is already a month over-
due
run
that you would like an ex-
tension
to feel rather uneasy
a settlement, a payment

en pago de una parte.
á nosotros.
ya hace un mes desde el
vencimiento.
continuar.
que querían que les demos
prórroga.
estar inquieto.
use definite article.

92

I beg you to extend the
time on my note
entirely covered
small in themselves
to get on my feet again

pido que Ud. me dé prór-
roga de mi pagaré.
indemnizadas.
aunque sean pequeñas.
para volver á ponerme en
pié.

93

to hold rigidly to
we must
on having them

insistir en.
tenemos que.
say: that they should be
(estén).

by that time
worthless stock

á ese tiempo.
mercaderías sin valor.

I must complain of the little care
this is all the more to be regretted
as far as the ribbon trade is concerned
I can only
are of no use to me elsewhere

tengo que quejarme del poco esmero.
lo siento tanto más que.
en lo concerniente al comercio de las cintas.
no puedo más que.
me sirven de nada.
en otra parte.

should be
I take the trouble to what
at sight
all will be well

sea.
tomo la pena de.
lo que.
á la vista.
todo andará bien.

in the event of
in duplicate
below

100
en caso que (w. subjunctive).
por duplicata.
abajo.

some six months ago
certain
an open credit
if you should see fit to take
the matter up
\$2500 of stock
collateral security

101
unos seis meses ha.
considerable.
un crédito descubierto.
si les parece á Uds. dar
buena acogida al asunto.
acciones al importe de \$2500.
garantía subsidiaria.

we have no hesitation in
according to
on receipt of the securities
calculated semi-annually
on this city
payable elsewhere

102
no tardamos á.
conforme á.
al recibo de la garantía.
contado cada seis meses.
en nuestra.
que vencen en otras partes.

referring to

103
referiéndonos.

for bills therein mentioned accede to	de letras. notadas. acceder en.
---	---------------------------------------

104

has been returned, etc.	make the "Old State Bank" the subject. hay un error. para cobrarlo. por medio de.
there has been a mistake for its collection thru	

109

have gotten in to difficulties 40 cents on the dollar each if proceedings—Court	se han enredado. 40 por ciento. cada uno. si no se instituyen contra ellos procesos en el tri- bunal de bancarrota. el pleito de bancarrota. ó valdría más. dejar que el asunto sea lo que sea.
the bankruptcy suit or would it be better let matters take their course	

110

as to which—pursue	tocante al mejor modo de obrar.
force matters	costrarlo á la fuerza.
satisfy their creditors	para pagar á sus acreedores.
in short	en suma.
we would be very reluctant to vote	votaríamos de mala gana.
a lenient policy	un curso clemente.

111

we regret exceedingly assets and liabilities meet	sentimos mucho activo y pasivo. hacer frente á.
we have thought—plan	lo hemos considerado mejor.
call a meeting	convocar un concurso.
at this meeting	en esta junta.
we have been brought	nos hemos hallado.
attend this meeting	asistirán Uds. á la junta.

112

meeting of the creditors held	concurso de acreedores que se verificó.
----------------------------------	--

was thoroly investigated	se examinó á fondo.
it was developed	se descubrió.
a new hand	un novicio.
to take no definite steps	que no tomarían acción decisiva.
was adjourned	se separó.

113

in less than	dentro menos de..
pay off	liquidar.
in getting—aside	para hacer anular la decisión del tribunal.

118

to acknowledge the receipt.	acusar del recibo.
on its return	á su regreso.

119

for us	á nuestro cargo.
you will charge us	pondrán á nuestra cuenta.

120

amount of insurance	el precio del seguro.
cost	los gastos.
is in no wise favorable	no es de las más favorables.

121

official report	proceso verbal.
off	sobre.
which nearly wrecked the vessel	que faltaba causar naufragio.
to wash overboard	echar á la mar.
was made	se abrió.
underwriters	los aseguradores de navios.

122

at sea	en la mar.
to secure anything better	obtener mejor.

126

girl for general housework	criada de casa.
no washing	no hay blanqueadura.

127

steady and sober	hombre serio.
newly furnished	amuebladas de nuevo.

	128	adornista de escaparates. al día.
window-trimmer up to date	130	casa de campo. agua de pozo.
country home well water	131	indemnizando. se paga al mes.
covering payable monthly	132	mal tenidas.
badly kept	133	primer dependiente. conocer á fondo. el comercio de guarnicero. salario que se pide.
head clerk thoroly familiar with the saddlery business salary expected	134	hábil.
experienced		

Vocabulary

VOCABULARY.

A

- a, an, un, una.
 abandon, abandonar, entregar.
 abate, rebajar, deducir, irse disminuyendo; -ment, rebaja, f.
 ability, habilidad, f., talento, m.
 able (to be), poder.
 about, (approximately) cerca de; (of) de; (with regard to) respecto de; to be—to, estar para.
 above, adv. arriba; prep. sobre.
 abroad, al extranjero.
 absence, ausencia, f.
 absent, ausente.
 absolute, absoluto, a, completo, a; -ly, absolutamente.
 abstract, (of account), extracto de cuenta.
 accede, acceder.
 accept, aceptar; to—a bill of exchange,—una letra de cambio; to—for honor of the drawer,—por honrar la firma; -able, admisible; -ance, aceptación; non—, falta de—.
 accident, accidente, m.
 accommodation, convenio, m.; ajuste, m.; —bill, billette de deferencia.
 accompany, acompañar.
 accordance, to be in—with, acordar con.
 according, (—to), según, conforme á.
 account, cuenta, f.; —current, corriente for—, por—; joint —, —á mitad to settle an—, arreglar una— statement of—, alzada de—; on—of, á causa de; on your—, á cargo de Vd.
 accurate, acertado, a.
 acknowledge, admitir, reconocer; —the receipt of, acusar el recibo de.
 acquainted, to be with, conocer.
 across, prep. á través de.
 act, ejercer; —as, trabajar de; n. hecho, m.; -ion, acción, f.; -ive, activo, a.
 adapt, adaptar; -ability, adaptabilidad, f.
 add, juntar, añadir.
 addition, in—, además; —al, adicional.
 address, dirigir (se); n. señas, f. pl.
 adjourn, separarse.
 adjudge, adjudicar.
 adjust, ajustar, arreglar; -ment, ajuste, m.; convenio, m.
 admit, admitir.
 adulteration, adulteración, f., falsificación, f.
 advance, adelantar; n. aumento, m.; —s, adelantos, anticipios, m.; —s in blank, —al descubierto; —s on warrants, — sobre titulos; in—, anticipadamente; —ment, promoción, f.
 advantage, ventaja, f.; to take — of, aprovecharse de; —ously, ventajosamente.
 advertise, avisar, noticiar, anunciar; —ment, anuncio, aviso, m.
 advice, aviso, consejo, m.; without—, falta de— without further—, sin otro— as per—, según—.
 advise, aconsejar, notificar, informar.
 affair, asunto, negocio, m.
 affirmatively, afirmativamente.
 afford, tener los medios de.
 after (time) después de; conj. después que; —noon, tarde, f.; —wards, después.
 again, otra vez; (with verb), volver á.
 against, contra.
 age, edad, f.; to be 20 yrs. of—, tener 20 años.
 agency, agencia, comisión, f.
 agent, agente, representante, comisionista, m.
 ago, a year —, hace un año.

- agree**, convenir, prometer; **-able**, agradable, conveniente; **-ment**, acuerdo, m.
- agriculture**, agricultura, f.
- aid, ayudar; n. ayuda, f.
- aim, objeto, m.
- alcohol, alcohol, m.
- alike, igual, adv. igualmente.
- all, todo, a; not at —, de ningún modo.
- allow, permitir, conceder; **-ance**, galardón, m.; rebaja, f.
- alloy, mezcla, f.
- almond, almendra, f.
- almost, casi.
- aloes, acíbar, m.
- alone, solo, a **adv.** sólo.
- alpaca, alpaca, f.
- already, ya.
- also, también.
- altho, aunque.
- alum, alumbré, m.
- aluminum, aluminio, m.
- always, siempre.
- amends, indemnización, f.
- American, americano, a.
- amicable, amistoso, a.
- ammoniac, amoniaco, m.
- among, entre.
- amount, monta subir n. importe, montante, m. cantidad, f., full —, total; to the —, of, hasta concurrencia de.
- ample, bastante.
- analogous, análogo, a.
- anchor, ancla, f.
- and, y; (*é* before i- and hi-).
- annexed, adjunto, a.
- announce, anunciar.
- annoying, incómodo, a.
- annual, anual.
- annuity, anualidad, f.
- annul, anular; **-ment**, anulación, f.
- annum, año, m; **per-**, al or por—.
- anonymous, anónimo, a.
- another, otro, a.
- answer, responder, replicar; n. respuesta, contestación, f.
- anticipate, esperar, anticipar.
- any (—one), alguno, a; not any (—one), no . . . ninguno, a; no . . . alguno, a; (after noun); —thing, algo, alguna cosa; —where, en alguna parte.
- apparatus, aparato, m.
- apartment (s), habitación, f.
- appear, parecer.
- applicant, suplicante, m.
- application, aplicación, demanda, f.; on —, á petición, f.
- apply (for), pedir, solicitar; — at, dirigirse á.
- appoint, señalar.
- appraise, apreciar; —er, périto, m; —er at auction, périto tasador; —ing, relación de péritos.
- appreciate, apreciar, estimar.
- approach, acercarse; the —ing month, el mes que viene.
- approval, aprobación, f.
- approve of, aprobar.
- April, abril, m.
- Aragon, Aragón, m.
- arbiter, arbitro, m.
- arbitration, arbitraje, m.
- around, alrededor de; **—here**, por aquí.
- arrange, arreglar; **-ment**, arreglo, m.
- arrears, atrasos, m. pl.
- arrival, llegada, f.
- arrive, llegar.
- art, arte, f.
- article, objeto, artículo, m.
- as, como as . . . as, tan . . . como soon —, luego que, tan pronto como.
- ask, pedir, preguntar.
- assets, activo, m.
- assign, asignar; **-ee**, sindico de la quiebra; **-ment**, quiebra, cesión, f.
- assist, ayudar, -ance, ayuda, f.
- assortment, surtido, m.
- assume, tomar.
- assurance, garantía, f.
- assure, asegurar.
- at, á, en; — last, al fin; — once, al instante.
- attempt, v., tratar de.
- attend, asistir á.
- attention, cuidado, m.; atención, f.
- attorney, procurador, m.
- auction, subasta, f.; **-eer**, subastador, m.
- August, agosto, m.
- author, autor, m.
- automobile, automóvil, m.
- autumn, otoño, m.
- avail, aprovechar; it **-s** nothing, nada importa; **-able**, disponible.
- average, n. mediana, f.; adj. ordinario, a, medio; — price, precio medio; on an —, por término medio.
- avoid, evitar.

await, esperar.
aware, (to be), saber.
away, (to be), estar ausente.

B

bad, malo, a.
bag, saco, m.; travelling —, maleta, f.
baggage, bagaje, m.
bail, garantía, fianza, f.
balance, v., saldar; n. balance, saldo, m.; to — an account, cerrar una cuenta; — against or in favor, — de entrar ó de salida; to draw a —, hacer un balance.
bale, bulto, m., bala, f.
ball (of string), ovillo, m.
banana, banana, f.
bank, banco, m.; — clerk, mozo del —; to place in the —, poner en el —; savings —, — de ahorros; -er, banquero, m.; .-ing, comercio de la banca; to do -ing business, hacer la banca; — note, billete (m.) de banco; -rupt, quebrado; to become a -rupt, hacer quiebra; -ruptcy, bancarrota.
bargain, ajuste, trato, m.; over the —, gaje de mercado.
barley, cebada, f.
barn, granero, m.
barometer, barómetro, m.
barratry, baratería, f.
barrel, barril, m.
basis, fundamento, m.
bay, bahía, f.
be, ser, estar.
beach, playa, f.
bear, llevar; — in mind, tener presente; -er, portador, m.; — (stock term), bajista, m.
because, porque; — of, á causa de.
become, hacerse; — due, caer, vencer.
before, (position), ante, delante de (time) antes de -hand, antes; conj., antes que.
beg, pedir; (wish), querer.
begin, empezar; to — correspondence, entablar relaciones.
behalf, in — of, á favor de.
behind, adv. atrás; prep. detrás de; to be — hand, — time, atrasarse.
belief, creencia, f.
believe, creer.

belong, pertenecer.
below, adv. abajo, prep. debajo de; — par, á descuento.
beside, al lado de; -s, además.
best, mejor.
better, mejor; to be — (worth more), valer más.
between, entre.
beyond, adv. más allá, prep. más allá de.
bicarbonate, bicarbonato, m.
bid, ofrecimiento, m.; -der, postor, m.; to the highest -der, al mejor y último postor.
big, grande.
bill, letra, factura, f.; pagará, m.; — book, libro de vencimiento; dishonored —, — in quiebranto; — of exchange, letra de cambio; — to order, á la orden returned —, devuelto to renew a —, renovar un—; — of lading, way —, conocimiento de embarque, poliza del cargo.
bind, obligar; (books) encuadernar; -ing, obligatorio; (books) encuadernación, f.; -ery, taller (m.) de encuadernación.
black, negro, a.
blame, culpar; n. culpa, f.
blouse, blusa, f.
blue, azul.
blunder desatino, m.
board, bordo, m.; on —, á —; put on —, (f. o. b.), puesto á —; — of Trade, Tribunal de Comercio; — of Directors, la junta directiva.
boat, bote, buque, m.; life —, bote salvavidas; steam —, vapor, m.; -swain, contramaestre, m.
body, cuerpo, m.
bond, obligación, f.; (certificate), bono, m.; in —, en depósito.
book, libro, m.; cash —, — de caja; check —, — talonario; day —, diario, m. — keeping, teneduría de —s; double entry keeping, teneduría de —s en partida doble; — keeper, tenedor de —s; — seller, librero, m.
boot, bota, f.; double-soled —, — de dos suelas.
boss, patrón, amo, m.
both, ambos; — ... and, y ... y.

bottle, botella, f.
 bottom, fondo, m.
 bottomy, gruesa, f.
 boundary, límite, m.
 bound for, destinado á.
 box, caja, f.; cash —, — de hierro; — office, oficina de locación.
 bracelet, bracelete, m.
 braid, franja, f.
 branch, ramo, m.; — house, subsursal, f.
 brand, marca (f.) de (fábrica); cigars of the best —, cigarros de la primera fábrica.
 brandy, aguardiente, m.
 brass, latón, m.
 Brazil, El Brasil.
 bread, pan, m.; —stuffs, cereales, m. pl.
 break, romper; —age, rotura, f.; free of —age, franco de rotura.
 breakfast, almorcizar; n. almuerzo, m.
 brewery, cervecería, f.
 brick, ladrillo, m.
 bright, lucente; (coll.), ingenioso, a.
 brilliant, brillante.
 brimstone, azufre, m.
 bring, llevar, traer; to — suit, entablar pleito; to — to light, sacar á luz.
 British, británico, a.
 brittle, frágil, quebradizo; a.
 broad, ancho, a; — brimmed, de ala ancha.
 broker, corredor (m.) de comercio; bill —, corredor de cambio; stock —, agente de cambio; —age, corretaje, m.
 bronze, bronce, m.
 brooch, broche, m.; alfiler de pecho.
 brother, hermano, m.; — in law, cuñado, m.
 brush, cepillo, m.
 buckle, hebilla, f.
 budget, presupuesto, m.
 build, construir; -ing, edificio, m.
 bull, toro; (stock term), jugador á la alza.
 bulletin, anuncio, m.
 bullion, barra, f.
 burden, carga, f.
 business, comercio, negocio, m.; — is very active, los —s están muy activos; to delay a —, retrasar un —; to finish a —,

cerrar un —; to take care of one's —, cuidar sus —s; to buy a —, comprar un fondo de comercio; retire from —, retirarse de los —s; to do — with, tratar con; adj. comercial.
 busy (with), ocupado (en).
 but, pero, (after neg. clause), sino.
 button, botón, m.; — hook, corchete de —.
 buy, comprar; to — in lump, — por junto; — on credit, — á crédito; — second-hand, — de ocasión; — up, acopiar; —er, comprador, m.; —ing, n. compra, f.

C

cabin, choza, f.
 calculate, contar.
 calico, calicó, m.; printed —, indiana, f.
 call, llamar, visitar; — a meeting, convocar una junta; — upon for, pedir á.
 cambric, batista, f.
 camphor, alcanfor, m.
 can, poder; (know how) saber.
 Canada, El Canadá.
 cancel, anular, borrar; -ling, anulación, f.
 candle, candela, bujía, f.; wax —, —de cera.
 cane, bastón, m.
 caoutchouc, goma elástica, f.
 cap, gorra, f.
 capacity, capacidad, f.
 capable, capaz.
 cape, cabo, m.
 capital, capital, caudal, m.; floating —, — fluctuante; rolling —, — circulante; stock —, fondos; to put a — on interest, colocar un —.
 captain, capitán, m.
 car, coche, m.; freight —, carro, m.; street —, tranvía, m.; — load, la carga de un carro.
 card, carta, tarjeta, f.; — board, cartón, m.; playing —s, naipes, m. pl.; baraja, f.; pattern —, mostruario, m.; visiting —, tarjeta, f.; post —, tarjeta postal.

- care, cuidado, m.; esmero, m.; -ful, cuidadoso, diligente; to be —, tener cuidado; -lessness, negligencia, f.
- cargo, carga, f.; return —, — de vuelta.
- carpet, tapiz, m.; (rug), alfombra, f.
- carriage, coche, m., carroza, f.; (transportation), porte, m.
- carrier, carretero, m.
- carry, llevar, traer; — on correspondence, hacer la correspondencia; amt. carried forward, el traslado.
- case, caja, bolsa, f.; estuche, m.; cigar —, petaca, f. to pack in —, encajenar; in —, en caso que.
- cash, dinero, m.; dinero constante; -ier, cajero, m.
- cask, barrica, f., barril, m.
- Castile, Castilla, f.; New —, — la Nueva; Old —, — la Vieja.
- catalog, catálogo, m.
- Catalonia, Cataluña, f.
- catch, cojer.
- cattle, ganado, m.
- cause, causar, obligar (á); n. causa, f.; motivo, m.
- cease, acabar.
- cellar, sótano, m.; wine —, cantina, f.
- cement (together), enlazar, n. cemento.
- cent, centavo, m.; per —, por ciento; the percentage, el tanto por ciento.
- center, centro, punto, m.
- central, central.
- century, siglo, m.
- certain, cierto, particular; -ly, en todo caso, por cierto.
- certificate, certificado, m.
- chain, cadena, f.
- Chamber of Commerce, La Junta de Comercio.
- change, mudar; (money), cambiar; n. mudanza, modificación, f.; cambio, m.
- chapter, capítulo, m.
- character, carácter, m.; genio, m.; -istically, caracteristicamente.
- charcoal, carbón (m.) de leña.
- charge, notar, llevar al débito, poner en cuenta, cargar; n. cargo, m.; acusación, f.; to have — of, dirigir; in — of, encargado de; —s, gastos, m. pl.; shipping —s, gastos de puesta á bordo.
- charter, fletar; n. contrata (f.) de fletamento; — party, carta partida.
- check, cheque, m.
- chemical, químico, m.; adj. químico, a.
- chemist, químico, m.
- chief, jefe, m.
- child, niño, a; muchacho, a, m. and f.
- choose, elegir, escoger.
- cider, sidra, f.
- cigar, puro, m.; -et, cigarillo, m.
- circuit, circuito, m.; to make the — of, circundar.
- circular, circular; — letter, carta —.
- circulation, circulación, f.
- circumference, circunferencia, f.
- circumstance, circunstancia, f.
- city, ciudad, f.; — government, ayuntamiento, m.
- claim, reclamar; n. pedido, m.; reclamación, f.; -ant, el habitante derecho.
- clasp, broche, n.
- class, classify, clasificar; n. clase, f.; -ic, clásico, a.
- clean, limpio, a.
- clear, claro, a; -ly, claramente; to — from the custom house, desaduanar.
- clerk, dependiente, empleado, m.; collecting —, — de compras.
- climate, clima, m.
- close, cerrar.
- closing, cierre, m.
- cloth, paño, m.; tela, f.; tejido de algodón, de lana; — trade, pañería, f.; table —, mantelería (m. pl.) de mesa; twilled —, paño cruzado.
- clothes, traje, m.; ropa, f.; ready made —, traje hecho.
- coal, carbón, m.
- coast, costa, f.; -ing trade, cabotaje, m.; -wise, á lo largo de la costa.
- coffee, café, m.; ground —, — en polvo.
- coin, moneda, r.
- cold, frío, a.
- collateral, subsidiario, a; — security, garantía —.
- collect, cobrar; -tion, cobranza, f.
- college, colegio, m.
- color, color, m.; dark —ed, oscuro, a; this color comes off, este — destiñe; —less, incoloro, a.

- comb, peine, m; large toothed —, escarpidor, m.
 come, venir; — back, volver;
 — in, entrar; — out, salir;
 — up, subir.
- comfits, chochos, m. pl.
- command, mandar; n. mandamiento, m.
- commence, empezar (á).
- commercial, comercial; — traveller, agente viajero.
- commission, comisión, f.; encargo, corredor, m; — agency, casa de comisión; — agent, comisionista, m.
- common, común.
- company, compañía, sociedad, f.; stock — (limited), — en comandita.
- compel, obligar.
- competent, competente.
- competition, concurrencia, f.
- competitor, competidor, m.
- complain (of), quejarse (de).
- complaint, queja, f.
- complete, completar; adj. completo, a.
- comply with, llenar.
- compose, componer.
- composer, cajista, m.
- compound, adj. compuesto, a;
 — interest, interés (m.) —.
- compress, comprimir.
- comprise, comprender.
- compromise, n. arreglo, convenio, m.
- concern, n. casa, f.; -ing, respecto de.
- concession, concesión, f.; cash —, descuento, m.
- conclude, concluir.
- conclusion, término, m.
- condition, condición, f.; in good or bad —, bien ó mal acondicionado.
- conduct, conducir; n. conducta, f.
- confection, confección, f.
- confide, confiar en; — to, entregar á.
- confidence, confianza, f.
- confidently, confidencialmente.
- confirm, confirmar.
- conform, conformar; -able, conforme.
- confront, tropezar con.
- connections, relaciones, f. pl.; to form —, procurarse —.
- conscientiously, escrupulosamente.
- consent, consentir; n. acuerdo, m.; by mutual —, de común —.
- consequence, consecuencia, f;
 in —, por resulta, (f).
- consequently, por consiguiente, por lo tanto.
- consider, considerar; -able, bastante; -tion, consideración, f.
- consign, consignar; -ee, consignatario, m.; -er, consignador, m.; -ment, consignación, f.
- consist, (of), consistir, (en).
- constitute, constituir.
- consul, cónsul, m.
- consult, consultar.
- consume, consumir.
- consumption, consumo, m.
- contain, contener.
- contented (with), contento, a, (de).
- contents, contenido, m.
- continually, de continuo.
- continuation, continuación, f.
- continue, continuar, seguir; -d, continuo, a.
- contract, convenio, contrato, m.; adjudicación, f.; by —, por adjudicación; by private —, de buenas á buenas; to work by —, trabajar á destajo; -or, adjudicatario, m.
- contrary, contrario, m.; on the —, al —.
- contribute, contribuir.
- convenience, comodidad, f.
- convenient, (to be — for), convenir á.
- convince, convencer.
- co-partnership, sociedad, f.
- copper, cobre, m.; — money, moneda de —; — ware, calderería, f.
- copy, copia, f.; (of a publication), ejemplar, m.
- cork, corcho, m.; — wood, alcornoque, m.
- corn, maíz, m.
- corner (réentrant angle), rincón, m.; (salient), esquina, f.
- correct, corregir; adj. correcto, a; exacto, a.
- correspondence, correspondencia, f.
- correspondent, correspondiente, corresponsal, m.
- cost, costar; n. precio, coste, m.; net —, — neto, — price, precio de coste.

- cotton, algodón, m.; — cloth, paño de —; picked —, mondado; — quilting, — picado; raw —, — bruto; — tissue, tejido de —; — yarn, hilo de —; — goods, cotonía, f.
- count, contar; — upon, — con. counterfeit, falsificar n. falsificación, f.
- countermand, contramandar.
- counting house, mostrador, m.; oficina, f.
- country, país, m.; campo, m.; — home, casa de campo.
- county, condado, m.
- coupon, cupón, m.; to cut off the —, separar el —.
- course, of —, por supuesto; in due —, en su tiempo.
- court, tribunal, m.; (royal), corte, f.; bankruptcy —, tribunal de bancarrota.
- cover (with), cubrir (de); — territory, atravesar, — distance, recorrer to be covered by insurance, ser indemnizado por seguros; n. cubierta, f.
- cravat, corbata, f.
- credit, acredecir; n. crédito, m.; letter of —, carta de —; blank —, — en blanco; on —, á —; al fiado; to place to the — of, llevar á — de; -or, acreedor, m.
- crew, tripulación, f.
- crisis, crisis, f.
- crop, cosecha, f.
- cultivation, explotación, f.
- curator, curador, m.
- current, corriente.
- customer, cliente, parroquiano, m.
- customs, aduana, f.; — house, aduana, f.; — house officer, aduanero, m.
- cut, cortar; — glass, vidrio (m.) tallado.
- cuttlefish, jibia, f.
- D**
- daily, diariamente; — paper, diario, m.
- damage, dañar, deteriorar; -ed, averiado; -s, daños, m. pl. to pay -s, pagar daños y perjuicios.
- danger, peligro, m.
- date, fechar; n. fecha, f.; under — of, en — de; up to —, al dia, moderno, a.
- day, dia, m.; — of grace, — de favor ó respiro; at 6 —s sight, á 6 — vista; — before yesterday, anteayer; — after tomorrow, pasado mañana.
- dead, muerto, a.
- deal (in), comerciar en; — with, tratar con a great —, mucho; -er, vendedor; -ing, comercio, m.
- death, muerte, f.
- debit, debe, cargo, m.; to place to the — of, llevar al — de.
- debt, deuda, f.; débito, m.; floating —, — flotante; to discharge a —, pagar una deuda; -or, deudor, m.
- December, diciembre, m.
- decide, decidir.
- decipher, descifrar.
- decision, decisión, f.
- decline, perderse, deteriorarse; (refuse) rehusar.
- decrease, desperdicio, m.
- decree, decretar.
- deduct, sacar, deducir; -ion, reducción, remesa, deducción, f.; all —ions made, todas —s hechas.
- deed, acción, f.
- deep, profundo, a.
- deficiency, deficit, déficit, m.
- definite, exacto, decisivo, terminante; — news, noticias ciertas.
- defray, pagar.
- degree, grado, m.
- delay, pararse n. tardanza, prórroga, espera, f.; with the shortest —, en la más breve
- delegate, delegado, m.
- deliberation, consulta, f.; with —, con premeditación,
- delight, deleitar; to be —ed, — se.
- deliver, entregar, expedir; (of a letter) poner entre las manos de; -ery, libranza, entrega, f.
- demand, pedir, exigir n. demanda, súplica, f.; pedido, m.
- denounce, declarar, hacer una declaración.
- depart, partir; -ure, partida, f.; -ment, rayo, m.; sección, f.
- deposit, depósito, m.

- describe, describir.
 description, descripción, f.
 desert, abandonar.
 deserve, merecer.
 desire, querer, desear; n. deseo, m.
 despatch, despachar, expedir; n. expedición, f.; telegrama, m.
 destination, destino, m.
 detail, detalle, m.; in —, al mencionado, con pormenores.
 detrimental, perjudicial.
 develop, descubrir (se); n. desarrollo, m.; -ment, revelación, f.; desarollo, m.
 devote, consagrarse.
 die, morir.
 different, diferente, distinto, a.
 difficult, difícil; -ty, dificultad, f.; to get into -ty, enredarse.
 diploma, diploma, m.
 direct, dirigir; adj. directo, a; -ly, directamente.
 dirty, sucio, a.
 disadvantage, desventaja, f.
 disappointment, chasco, m.
 disaster, siniestro, m.
 disbursement, desembolso, m.
 disclose, divulgar.
 discommode, incomodar.
 discontinue, discontinuar; to — business, liquidar.
 discount, descontar; n. descuento, m.; rate of —, precio de —.
 discover, descubrir.
 discretion, discreción, f.
 disease, enfermedad, f.
 dishonor: a bill, rehusar de pagar.
 disinterested, imparcial.
 disposal, disposición, f.
 dispose (of), desembarazarse de; to be ed to, ser inclinado á.
 disposition, indole, f.
 dissatisfy, desagradar.
 dissolution, disolución, f.
 distinguish, distinguir.
 distribution, reparto, m.
 district, distrito, m.
 ditto, idem.
 dividend, dividendo, m.
 division, partición, f.; reparto, m.
 do, hacer; — without, pasarse sin.
 document, título, m.
 dollar, duro, peso, m.
 door, puerta, f.; — keeper, portero, m.
 double, doble.
- doubt, dudar; n. duda, f.; -less, sin duda.
 dozen, docena, f.; by the —, á la —.
 down: (\$50 —), \$50 al contado.
 draft, pico, apunte, m.; to balance a —, hacer el —; remittance in full of —, remesa por apunte; by — on, á cargo de.
 drapery, colgadura, f.
 draw, (a draft), girar; to — in blank, — á descuberto; to — up, redactar; -ee, tirado, m.; -er, girador, m.
 dress, vestirse; n. vestido, traje, m.; — maker, costurera, f.
 drought, sequía, f.
 druggist, droguero, m.
 dry, secar; adj. seco, a.
 due, debido, a; atribuido, a.
 duly, debidamente.
 duplicate, duplicata, f.; done in —, por duplicata.
 during, durante.
 dust, polvo, m.
 duty (moral), deber, m.; (customs), derecho, m.; ad valorem —, — ad valorem; export —, los —s de salida; import —, los —s de entrada; — paid, —pagado.
 dye, teñir, n. tinte, m.

E

- each, cada; — one, — uno, a; — other, el uno (al) otro.
 ear, oreja, f.; (hearing), oído, m.; — ring, pendiente, m.
 early, temprano, a; earliest (first), próximo, a; at your — convenience, tan pronto como pueda.
 earn, ganar.
 earnest money, prenda, f.
 earth, tierra, f.; -en ware, vajilla (f.) de barro.
 ease, facilidad, f.
 easily, facilmente.
 East, Oriente, m.: -ern, oriental.
 easy, fácil.
 edition, edición, f. número, m.
 editor, redactor, m.
 educate, educar, instruir.
 effect, efectuar; n. efecto, m.
 egg, hueyo, m.
 eight, ocho.
 eighteen, diez y ocho.

- eighty, ochenta.
 either, uno ú otro; conj., — or,
 ó ... ó; neg. ni ... ni.
 elect, elegir.
 electric, eléctrico, a.
 eleven, onze.
 else, something, otra cosa; nothing —, no ... otra cosa; — where, en otra parte.
 embargo, embargo, comiso, m.
 embark, embarcar.
 embarrass, embarazar; -ment, embrarazo, m.
 embezzle, hurtar; -ment, hurto, m.; distracción de fondos.
 embroider, bordar; -y, bordadura, f.
 emergency, fuerza (f.) mayor; in case of —, en caso de —.
 emperor, emperador, m.
 employ, emplear; -er, patrón, dueño, m.; -ee, empleado, m.; -ment, empleo, m.
 empty, vacío, a.
 enable, permitir.
 enamel, esmaltar; n. esmalte, m.
 enclose, incluir, juntar; -ed, incluso, a.
 encounter, encontrar.
 end, acabar; n. fin, m.; to that —, con este objeto.
 endeavor, tratar (de), procurar.
 endorse, endosar; -ment, endoso, m.; -er, dador, librador de vale.
 endow (with), dotar (de).
 engage in, ocuparse en; -ed, ocupado; -ment, contrato, compromiso, empeño, m.; to honor one's —, hacer honor á sus —s; written —, — por escrito; to make an —, hacer contrato.
 engine, máquina, f.; steam —, — de vapor; -eer, ingeniero, maquinista, m.; -eering, ingeniería, f.
 England, Inglaterra, f.
 English, inglés, a.
 enjoy, gozar de.
 enough, bastante.
 enter, entrar en; (in a book). llevar; — upon, emprender.
 enterprise, empresa, f.
 entertain, admitir, hospedar.
 entire, entero, a; -ly, enteramente, por completo.
 envelope, sobre, m.
 equal, igualar (á); adj. igual.
 equip, equipar; -ment, equipo, m.
- erase, borrar, tachar lo escrito.
 erection, erección, construcción, f.
 error, error, yerro, m.; —s excepted, salvo error.
 escape (from), escaparse, (de). especially, especialmente, sobre todo.
 essay, prueba, f.; ensayo, m.
 essential, esencial.
 establish, establecer, fundar; -ment, establecimiento, m.; fundación, creación, f.; expenses of —, gastos de —.
 estate, (property), bienes, m. pl.; country —, hacienda rústica, casa de campo.
 esteem, estimar.
 estimate, estimar, valuar, tasar; n., cuenta detallada por menor; cálculo, m.
 Europe, Europa, f.; European, europeo, a.
 even, aun, hasta.
 event, evento, m.; in the — of, en caso de.
 ever, (always), siempre; (in a question) jamás, alguna vez; not —, no ... nunca; (no), jamás.
 every, (one), todo, a; cada, uno, a); — body, todo el mundo; — time, cada vez.
 exact, exacto, a; -ly, exactamente.
 examination, investigación, f.; examen, m.
 examine, verificar, examinar; -er, verificador, comprobador, m.
 exceed, exceder, pasar (de).
 excellent, excelente.
 exception, excepción, f.; with the — of, á — de; -al, excepcional.
 excess, exceso, m.
 exchange, cambio, m.; (stock —), bolsa, lonja, f.; closing of the —, cierre de la —; at the rate of —, al curso de la bolsa; bill of —, cambial, m.; in — for, en lugar de.
 exclusive, exclusivo, a.
 execute, ejecutar.
 execution, ejecución, f.
 exhaust, gastar.
 exhibit, demostrar; n. exhibición, f.
 expect, esperar, contar con.

- expedient, oportuno, a; expediente.
 expenditure, gastos, costes, m. pl.
expense, -s, gastos, costes, m. pl.; small, incidental —, gastos imprevistos; free of —, franco, a; all — deducted, deducidos los —; — not included, no comprendidos los —; postage —, — de correo; installation —, — de instalación.
expensive, costoso, a.
experience, experiencia, f.; -ed, hábil.
expert, perito, a.
expiration, vencimiento, m.
explain, explicar.
explanation, explicación, f.
export, exportar, expedir; n. salida, exportación, f.; -ation, exportación, f.; -er, exportador, m.
exposition, exposición, f.
expose, exponer, descubrir.
express, expresar; n. expreso, m.
expropriation, expropiación, f.; forced —, — forzosa.
extension, extensión, f.; — on a note, prórroga, f.
extensive, extensivo, a.
extent, extensión, f.; to the — of, hasta la concurrencia de.
extra, extra, además, extraordinario.
extract, extracto, resumen, m.; — of an account, alzado de una cuenta.
extreme, extremo, a; -ly, extremamente.
eye, ojo, m.; — sight, vista, f.
- F .
- fabric**, tejido, m.
facilitate, facilitar.
facilities, facilidades, f. pl.
fact, hecho, m.; in —, en efecto.
factor, factor, m.
factory, fábrica, manufactura, f.
fail, quebrar; — to, dejar de; -ure, quiebra, f.
fair, adj. justo, a; -ly, bastante.
faith, creencia, fe, f.; to have — in, fiar en; -ful, fiel.
- fall, caer; — due, vencer; — to one's charge, tocar á. .
 false, falso, a.
familiar (to be — with), conocer á fondo.
family, familia, f.
fan, abanico, m.
far, lejos; as — as, hasta; how —, hasta dónde.
farm, hacienda, f.; -ing, agricultura, labranza, f.
fashion, moda, f.; latest —, última —.
fault, culpa, f.
favor, favorecer; n. favor, m.; do a —, hacer — de; -able, favorable; -ably, favorablemente.
fear, temer; n. temor, m.
feasible, practicable.
feather, pluma, f.; ostrich —, — de avestruz.
February, febrero, m.
fee, fees, estipendo, salario, m.
feel, sentir, considerar.
felt, fieltro, m.
few, pocos, as; algunos, as; unos, as.
fierce, feroz, violento, a.
fifteen, quince.
fifty, cincuenta.
figure, figura, m.; (**price**), precio, m.
file, lista, f.
fill, llenar, ocupar; — with, llenar de.
financial, monetario, a.
final, final, decisivo, a; último, a; -ly, al fin.
find, hallar; — out, averiguar.
fine, n. multa; adj. fino, a; bueno, a; **extra** —, extra —; super —, superfino, a.
finish, acabar, completar; -er, preparador, m.
fir, abeto, m.
fire, fuego, m.; lumbre, f.; to set — to, incendiar.
firm, casa, f.; casa de comercio.
first, primero, a; at —, á principio; — class, de primera clase.
fish, pez, m.; (**food**), pezado, m.
fit out, armar (un buque).
five, cinco.
fix, fijar, decidir, señalar.
flag, bandera, f.
flavor, sabor, m.
flax, lino, m.; raw —, — bruto.
fleet, escuadra, f.

- flock, (sheep), rebaño, m.; (birds), bandada, t.
 floor, suelo, m.
 flour, harina, f.
 flower, flor, f.
 fluid, fluido, m.
 follow, seguir; -ing, siguiente.
 food, alimento, m.
 foot, pie, m.; to get on one's feet, ponerse en pie.
 for, prep., por, para; conj. pues, puesto que.
 force, forzar; to be -ed to, tener la necesidad de.
 forecast, pronosticación, f.
 foreign, extranjero, a; — goods, mercancías — as; -er, extranjero, a.
 foreman, contramaestre, m.
 forest, selva, f.; (small —), bosque, m.
 forgery, falsificación, f.; to commit a —, hacer una —.
 forget, olvidar.
 former, anterior, precedente, antiguo, a; the — ., the latter, aquél ... este; -ly, antigua mente, en tiempos pasados.
 forthwith, inmediatamente.
 fortnight, quincena, f.; in a —, en quince días.
 fortunate, afortunado, a; -ly, felizmente.
 fortune, fortuna, f.
 forward, v. despachar, enviar.
 forty, cuarenta.
 found, v. fundar; -ation, fundación, f.
 four, cuatro.
 fourteen, catorce.
 fragile, frágil, quebradizo, a.
 fragrance, perfume, m.
 France, Francia, f.
 free, libre, franco, a.
 freight, flatar; n. flete, m.; — yard, depósito de —; -ing, fletamiento, m.
 French, francés, a.
 frequently, con frecuencia.
 fresh, fresco, a; nuevo, a; — water, agua dulce.
 Friday, viernes, m.
 friend, amigo, a; -ly, amigable; — ship, amistad, f.
 fringe, farfalá, f.; rapacejo, m.
 from, de, desde.
 front, delante; in — of, delante de; (facing), enfrente de; in —, de frente.
 fruit, fruto, m.
 fuel, combustible, m.
- fulfil, ejecutar, cumplir.
 full, lleno, a; cargado, a; -y, completamente.
 fund, fondo, m.; public —s, fondos públicos.
 fur, forro, m. piel f.; — merchant, peletero, m.
 furnish, proporcionar, dar; (a house) amueblar.
 furniture, muebles, m. pl.
 further, v. adelantar; adj., (other), otro, a; nuevo, a.
 future, futuro, m.; in the —, por lo porvenir.
- G**
- gage, aforo, m.; -er, aforador, m.
 gain, ganancia, f.; beneficio, m.
 gather, recoger.
 gauze, gasa, f.
 gem, piedra (f.) preciosa.
 general, general, m.
 gentleman, señor, m.
 German, alemán, ana.
 Germany, Alemania, f.
 get, obtener; (go after) ir á buscar.
 gilt, gilded, dorado.
 gin, ginebra, f.
 ginger, jengibre, jingibre, m.
 girl, muchacha, f.; servant —, criada, f.
 give, dar; — a patent, privilegiar; — up, abandonar; — in trust, — en prenda.
 glad, contento, a; alegre; be —, ser —.
 glass, vidrio, m.; vaso, m.; binocular —, binóculo, m.; eye —, lente, m.; opera —, gafes, m. pl.; — making, fabricación de vidrio; — ware, artículos de vidrio.
 glove, guante, m.; thread —s, —s de hilo; silk —s, —s de seda; kid —s, —s de cabritilla.
 glue, cela, f.
 go, ir (á); — back, volver; — down, bajar; — out, salir; — over, repasar; — up, subir; — in, entrar (en); — shopping, ir á las tiendas; going and returning, (round trip), ida y vuelta.
 goatskin, piel (f.) de cabra.

- gold, oro, m.; — in bar, — en barra; — smith, platero, m.
good, bueno, a; be — for nothing, no valer nada.
goods, mercancías, mercaderías, f. pl.; géneros, m. pl.; fancy —, artículos de fantasía;
waste —, — de desecho, remainder of —, remnants, saldo de mercaderías; household —, muebles, m. pl.
government, gobierno, m.; city —, ayuntamiento, m.
governor, gobernador, m.
grade, grado, m.
graduate, graduado, m.
grant, dar, conceder, otorgar.
grass, yerba, f.
gratitude, reconocimiento, m.
gratuity, gratificación, f.
gray, gris.
great, grande; a great deal, mucho, a -ly, mucho.
green, verde; — house, invernadero, m.
grind, triturar.
grocer, especiero, m.; -y, tienda (f.) de comestibles; abacería, f.
gross, n. gruesa, f.; in the —, á destajo; adj. bruto, a; — weight, peso bruto.
ground, suelo, m.; to fall to the —, caer á tierra; — plan, cuadro, m.
grow, crecer; — fewer, disminuir.
guarantee, garantir; n. garantía, fianza, f.
guest, huésped, m.
guidance, gobierno, m.
guide, gobernar.
guilty, culpable.
gum, goma, f.
gun, fusil, m.
gutta-percha, guta percha, f.
- H**
- haberdasher, mercero, m.; -y, mercería, f.
habit, costumbre, f.
hail, granizo, m.
hair, cabello, pelo, m.; — of the head, cabellos, m. pl.; horse —, crin, m.
half, mitad, f.; adj., medio, a.
ham, jamón, m.
hammer, martillo, m.
- hand, mano, f.; in —, on —, en poder, en depósito, en la caja; second —, de ocasión; to —, come to —, estar á mano (s), venir á mano; to be behind —, atrasarse: a new —, novicio, m.; — writing, letra, f.
handkerchief, pañuelo, m.; open-work —, — calado.
handle, comerciar en.
handling, manejo, m.
happen, suceder, pasar.
harbor, puerto, m.; rada, f.
hard, duro, a; — times, malos tiempos.
hardly, apenas.
hard ware, quincallería, f.
harness, atelage, m.; garniciones, f. pl.; — maker, guardacionero, m.
hasten, apresurar (se).
hat, sombrero, m.; broad brimmed —, — de alas anchas; narrow brimmed —, — de alas estrechas; felt —, — de fieltro; straw —, — de paja.
hatch, cuartel, m.
have, (aux.), haber; (possess), tener; — to, tener que, haber de.
havoc, estrago, m.
hawker, bultionero, m.
hay, heno, m.; — loft, henil, m.
hazardous, arriesgado, a.
he, él, — who, el que, quien.
head, cabeza, f.; — clerk, primer empleado.
health, salud, f.; -ful, saludable; -y, sano, a.
heap, amontonar; n. montón, m.
hear, entender, oír; — from, tener noticias de.
heat, calentar; — by steam, — por vapor; n. calor, m.
heavy, pesado, a.
help, ayudar; n. ayuda, f.; I cannot — doing it, no puedo menos de hacerlo.
hem, repulgo, dobladillo, m.
hemp, cáñamo, m.
hence, de aquí; por esto; — forth, en lo sucesivo.
hen, gallina, f.; -nery, gallinero, m.
her, la, le, ella, su, sus.
here, aquí; around —, por —; tofore, hasta —, antes.
hesitate, tardar, vacilar.
hide, n. piel, f.

high, alto, a; — priced, á precio elevado.
 him, él, le, lo.
 hire, alquilar.
 his, su, sus; el (la, lo, las, los), suyo (a, o, as, os).
 hitherto, hasta ahora, hasta aquí.
 hoghead, barrica, f.
 hold, tener, poseer, detener; — to, insistir en.
 hold, n. bodega, f.
 hole, hueco, m.
 honest, honesto, a; honrado, a;
 -ty, honradez, f.
 honor, honor m.; honra, f.; the signature, honrar la firma, hacer honra á la firma.
 hook, gancho, m.; fish —, anzuelo, m. button —, corchete de botón.
 hope, esperar; n. espera, esperanza, f.
 hops, lúpulo, m.
 horizon, horizonte, m.
 horn, cuerno, m.
 horse, caballo, m.; on — back, á —; — hair, crin, m.
 hosiery, medias, f. pl.; calcetines, m. pl.
 hot, caliente; — house, invernadero, m.; to be — (person), tener calor; (thing), estar caliente; it is —, hace calor.
 hour, hora, f.
 house, casa, f.; business —, de comercio; — cleaning, limadura de — hold articles, artículos de menaje.
 house, v. almacenar.
 how, como; (interrog.), cómo; — much, — many, cuánto, a; — far, ¿hasta donde? — ever, sin embargo, como quiera que sea; — ever much, por más que (w. subj.)
 huckaback, tela (f.) labrada.
 hull, casco, m.
 hundred, cien (to).
 hurricane, huracán, m.
 hurriedly, á toda prisa, de prisa.
 hurry, apresurarse; n. prisa, f.; in a —, de --.
 husband, marido, m.
 hydrofluoric, fluorhidrónico.

I

ice, hielo, m.; — house, nevería, f.
 if, si.
 ignorant, ignorante; to be — of, ignorar.
 ill, enfermo, a; malo, a; — health, enfermedad, f.
 illegible, ilegible.
 imitation, imitación, falsificación, f.
 immediate, inmediato, a; -ly, inmediatamente.
 immense, inmenso, a; -ly, sobre manera.
 impassable, intransitable.
 impel, impulsar.
 impenetrable, inscrutable.
 imperfect, imperfecto, a.
 import, importar; importation, importación, f.; -s, importaciones, f. pl.
 importance, importancia, f.
 important, it is — that, importa que (w. subj.)
 impose, imponer.
 impossible, imposible.
 improve, mejorar; -ment, mejora, f.; cambio, m.
 in, en; (within), dentro de; (after a comparative), de; — front, enfrente (de); — or — der to, para, á fin de.
 inability, incapacidad, f.
 incapable, incapaz.
 inch, pulgada, f.
 inclined (to), dispuesto (á).
 include, comprender.
 income, renta, f.; life —, vitalicia, f.
 incommodate, incomodar.
 incompetency, incompetencia, f.
 inconvenience, inconveniencia, f.
 increase, aumentar; n. aumento, m.
 incredible, increíble.
 indeed, en efecto, de veras; ¡ya lo creo!
 indemnify, indemnizar, disintresar.
 indemnity, indemnización, f.
 India rubber, goma elástica: Indian, indio, a; — ink, tinta (f.) de China.
 indicate, señalar.
 indifferent, indiferente.
 individual, persona, f.; individuo, m.
 induce, inducir.

industrious, diligente, laborioso, a.
 inferior, inferior.
 influence, influir; n. influencia, f.
 inform, avisar, informar; -ation, informes, datos, m. pl.; información, f.
 ingenuous, ingenuo, a.
 inhabitant, habitante, m.
 initial, letra inicial
 injure, injuriar.
 ink, tinta, f.
 inlaid, (with), incrustado (de); — work, embutido, m.
 inner, interior.
 inquire, preguntar, dirigirse, á.
 inquiry, pregunta, investigación, f.; informes, m. pl.
 insist (on), insistir (en).
 insolvency, insolvencia, f.
 insolvent, insolvente.
 instance: for —, por ejemplo.
 instant, corriente; the 10th inst., el diez del —.
 instead of, en lugar de, en vez de.
 instruct, instruir, encargar; -ion, instrucción, f.; mando, m.
 insurance, seguro, m. (usually in plu.); fire —, — contra incendio; — company, sociedad de —; — policy, póliza de —; — premium, premio de —; life —, — de vida.
 insure, asegurar.
 intelligence, inteligencia, f.
 intelligent, inteligente.
 intend, tener intención de; pensar (w. infin.).
 intention, intención, f.
 intercept, interceptar.
 interest, interesar; n. interés, crédito, m.; compound —, — compuesto; to give an — in, interesar en; take — in, tomar parte en, interesarse en.
 interpreter, intérprete, m.
 intervention, intervención, f.; by —, por —.
 intimate, adj. íntimo, a.
 into, en.
 introduce, presentar.
 intrust, encargar.
 inventory, inventario, m.; to make an —, hacer un —.
 investigate, investigar, examinar.
 investigation, investigación, f.
 investment, inversión, f.

invite, convidar.
 invoice, facturar; n. factura, f.
 involve, envolver.
 iron, hierro, m.; bar —, — en barra; old —, — viejo; sheet —, palastro, m.; cast —, — colado; — ware, artículos de —; pig —, — en ligotes; — ore, ganga de —; — monger, quinquilerio, m.
 island, isla, f.
 issue, publicar, poner en circulación; — a draft, girar un libramiento.
 it, él, ella, ello, lo.
 Italy, Italia, f.; Italian, italiano, a.
 ivory, marfil m.

J

janitor, portero, m.
 January, enero, m.
 Japan—ware, artículos de laca.
 jet, azabache, m.
 jewel, alhaja, joya, f.; — box, cofrecito, m.; joyero, m.; -ry, joyería, platería, f.
 jobber, bolsista, m.
 join, juntar.
 journey, viaje, m.
 judge, juez, m.; -ment, discernimiento, m.
 July, julio, m.
 June, junio, m.
 junior, más joven.
 jury, jurado, m.
 just, justo, a; adv. justamente, exactamente; to have —, acabar de (w. infin.)

K

keg, cuñete, m.
 keep, guardar, conservar, retener; — up, mantener (se); — on, continuar.
 keel, quilla, f.
 kerosene, petróleo, m.
 key, llave, f.
 Key West, Cayo Hueso.
 kid, cabrito, m.; (for gloves), cabretilla, f.
 kill, matar.
 kilogram, kilogramo, m.
 kilometer, kilómetro, m.

kind, n. clase, f. adj., bondadoso, a; favorable; apreciable (carta); nothing of the —, nada de la suerte; be — enough to, tener la bondad de; -ness, bondad, f.
 king, rey, m.; -dom, reino, m.
 kitchen, cocina, f.
 knife, cuchillo, m.
 knock, down (at auction), adjudicar.
 knot, nudo, m.
 know, (be acquainted with), conocer; (be aware of, know how, be able), saber; know of, tener noticias de, estar informado de.
 knowledge, conocimiento, m.

L

label, rótulo, m.; etiqueta, f.
 labor, trabajar; n. trabajo, m.; labor, f.; — saving, que ahorra trabajo; — er, peón, m.
 lace, encaje, m.; — making, pasamanería, f.
 lack, faltar; n. falta, f.; to be —ing, faltar.
 lade, cargar.
 lading, cargamiento, m.
 lady, señora, f.
 lake, lago, m.
 lamb, cordero, m.
 lamp, lámpara, f.
 land, tierra, f.; —ing, descargo, m.; v. desembarcar.
 language, lengua, f.
 large, grande; -ly, largamente, principalmente.
 last, durar.
 last, adj. último, a; at —, al fin; — night, anochecer; — year, el año pasado.
 late, tarde.
 latter, este, a, os, as.
 law, ley, f.; — suit, pleito, m.; -yer, abogado, m.
 lay, poner; — before, mostrar.
 lead, conducir, inducir, (á).
 lead, plomo, m.; white —, albayalde, m.
 league, legua, f.
 leak, coladura, f.; free from —, franco de avería.
 learn, aprender (á).
 lease, arrendar; n. arriendo, m.; to cancel the —, anular, rescindir el —.

least, menos; at —, á lo menos.
 leather, cuero, m.; patent —, — charolado; Russian —, — de Rusia; — binding, pasta, f.; — dealer, pellejero, m.
 leave, dejar, quitar; take — of, despedirse de.
 left, izquierdo, a; to the —, á la —.
 legalize, legalizar; -ing, legalización, f.
 lend, prestar.
 length, largura, longitud, f.; in —, de largo; -en, alargar.
 lenient, clemente.
 less, menos; none the —, no obstante.
 let, dejar; (rent), alquilar.
 letter, carta, f.; prepaid —, — franqueada; — of advice, — de aviso; — of exchange, letra de cambio; registered —, — certificada; — of credit, — de crédito; -s patent, privilegio de invención; — of attorney, procuración, f.; unpaid —, —no franqueada.
 liabilities, pasivo, m.
 liable, responsable.
 liberty, libertad, f.; privilegio, m.
 library, biblioteca, f.
 license, licencia, f.; permiso, m.
 lie, mentir; n. mentira, f.
 lieutenant, teniente, m.
 life, vida, f.
 lift, levantar.
 light, luz, f.; — house, faro, m.; v. alumbrar; -en, relampaguear.
 lighter, (naut.), lanchón, m.
 like, semejante, igual; -ly, probable.
 like, v. gustar (with inversion of subject).
 limit, límite, m.
 line, linea, f.; — of business, ramo de negocios; — of goods, surtido, m.; — with, v. forrar de.
 linen, tela, ropa blanca, cretona, f.; damask —, tela adamasuada; — drapery, lienzo, m.
 linseed, linaza, f.
 liquid, líquido, m.
 liquidation, liquidación, f.
 liquidator, liquidador, m.
 liquidate, liquidar.
 liquorice, regaliz, oruzuz, m.

- list, lista, f.; price —, — de precios.
 listen, escuchar.
 litigation, litigio, pleito, m.
 little, poco, a; (small), pequeño, a; — by —, poco á poco; adv. poco.
 live, vivir.
 liver, hígado, m.
 load, cargar; n. carga, f.
 loan, empréstito, m.: to raise a —, tomar dinero á prestado.
 lobby, zaguán, m.
 local, local.
 locate, colocar (se).
 location, colocación, f.; (place), localidad, f.
 locket, guardapelo, m.
 logwood, campeche, m.
 London, Londres, m.
 long, largo, a; a — time, mucho tiempo; as — as, mientras, mientras que; no —er, ya no ..
 look, mirar; — for, buscar; — ahead, prever; — up, over, examinar; — like, parecer.
 lose, perder.
 loss, pérdida, f.; at a —, con —; to guarantee from —, garantizar de una —.
 lot, parte, partija, f.; in -s, en lotes, por partijas.
 low, bajo, a; — priced, barato, a.
 lower, v. bajar.
 luggage, bagaje, m.
 lumber, madera, f.; maderaje, m.; — business, comercio de maderías; — merchant, vendedor de —.
 lump, masa, f.; junto, m.; by the —, por junto; in the —, á destajo.
- M**
- machine, máquina, f.; sewing —, — de coser; -ery, maquinaria, f.
 madam, señora, f.
 magnet, imán, m.
 mahogany, caoba, f.
 mail, correo, m.; by return —, á vuelta de —.
 main, adj. principal.
 majority, mayoría, f.
 make, hacer; — money, ganar (dinero).
- malign, difamar.
 malt, malta, f.
 man, hombre, m.; business —, — de negocios.
 manage, administrar; -ment, administración, f.; -r, administrador, regente, m.; -ing clerk, primer empleado.
 manifest, manifestar.
 manner, manera, f.; modo, m.
 manufacture, fabricar; n. fabri- ca, manufacura, f.; manu- factory, fábrica, f.
 manuscript, manuscrito, m.
 many, muchos, as; varios, as.
 map, mapa, m.
 marble, mármol, m.
March, marzo, m.
 margin, margen, m.; on small —, con poca ganancia.
 mark, señalar, marcar; n. sello, m.; trade —, — de fábrica.
 market, mercado, m.; full —, — abundante.
 marry, casar, casarse con.
 match, fósforo, m.
 matter, proposición, f.; -s, cos- as, asuntos.
 matting, esterado, m.
 maturity, (notes, etc.), venci- miento, m.
May, mayo, m.
 mayor, alcalde, m.
 mean, querer decir; this -s, es decir; -ing, significación, f.
 means, medios, m. pl.; by no —, de ningún modo.
 meantime, — while, entre tanto.
 measure, medir n. medida, f.
 meat, carne, f.
 medium, medio, m.; thru the — of, por — de.
 meet, encontrar, conformar á, igualar; (assemble) reunirse; — a debt, hacer frente á una deuda; -ing, junta, f.; -ing of creditors, concurso de acreedores.
 melt, fundir.
 member, miembro, m.; — of a firm, asociado, m.
 memorandum, memoria, nota, factura, f.
 mention, mencionar, notar.
 merchandise, mercaderías, f. pl.
 merchant, mercante, mercader, m. retail —, por menor; wholesale —, por mayor; ship, buque mercante.
 merino, merino, m.

- merit, merecer.
 Messrs, señores.
 meter, metro, m.
Mexico, Méjico, m.; **Mexican**, mejicano, a.
 middle, mitad, f.; centro, m.
 midst, medio, m.; in the — of, en — de.
 mild, suave, bueno, a.
 mile, milla, f.
 mill, molino, m.
 mind, entendimiento, m.; to bear in —, tener presente.
 mine, n. mina, f.; -r, minero, m.
 minute, minuto, m.
 misplace, poner fuera de su lugar.
 miss, echar de menos.
 mistake, n. falta, f.; error, m.; — in writing, — de escritura.
 mistress, ama, dueña, f.
 misunderstanding, engaño, error, m.
 mix, confundir.
 mixture, mezcla, f.
 mode, medio, m.; moda, f.
 moderate, moderado, a; — priced, módico, a.
 modern, moderno, a.
 modification, modificación, f.
 molasses, melaza, f.
Monday, lunes, m.
 money, dinero, m.; ready —, — al contado; — changer, cambista, m.; — agent, banquero, m.; — lender, proveedor de fondos; — order, libranza contra correos; even —, cuenta redonda.
 monopoly, monopolio, m.
 month, mes, m.; — ly, mensual.
 more, más; — over, además.
 morning, mañana, f.; in the —, por la —; to-morrow —, — por la —.
 mortgage, hipoteca, f.; -e, hipotecario, m.; v. hipotecar.
 most, más; (very) muy; — of, la mayor parte de.
 mount, montar.
 move, mover.
 much, mucho, a.
 mule, mula, f.
 muslin, muselina, f.
 mutton, carnero, m.
 mutual, común, mutuo, a; by — consent, de común acuerdo.
- must, tener que, haber de; (*moral obligation*), deber.
 my, mi, mis; mio (a, os, as).
- N**
- nail, clavo, m.
 name, designar; n. nombre, m.; (surname), apellido, m.; my — is, me llamo; -ly, á saber.
 narrow, estrecho, a.
 naturally, naturalmente.
 nature, naturaleza, f.; género, m.; clase, f.
 near, cerca de, junto á.
 nearly, casi.
 necessary, necesario, a; preciso, a; be —, ser —, ser menester.
 neck, cuello, m.
 necktie, corbata, f.
 need, necesitar, hacer falta (w. ind. obj. of person); n. necesidad, f.; menester, m.; in case of —, en caso necesario; -ful, necesario; do the -ful, cuidar el —.
 needle, aguja, f.; embroidery —, — de bordar; knitting —, — de hacer media; sewing —, — de coser.
 negatively, negativamente.
 negligence, neglect, negligencia, f.
 neighbor, vecino, a; -hood, vecindad, f.; in the -hood of, cerca de.
 neither, ni; — nor, ni ... ni.
 nephew, sobrino, m.
 net, neto, a; claro, a; — weight, peso neto; — proceeds, producto neto.
 never, nunca, jamás; — theless, sin embargo.
 new, nuevo, a; (other), otro, a.
Newfoundland, Terranova, f.
 news, noticias, f. pl.
 newspaper, periódico, m.
 next, próximo, a; siguiente; — month, el mes que viene; — to, junto á.
 niece, sobrina, f.
 night, noche, f.; last —, anoche; at —, de —, por la —.
 nine, nueve.
 nineteen, diez y nueve.
 ninety, noventa.
 no, no.

no, no one, none, ningun (o),
a; nobody, nadie; nowhere,
en ninguna parte.
nonassessable, sin amillarara-
miento.
none the less, no obstante.
nonpayment, falta de pago.
nonsense, tonteria, f.
nor, ni; tampoco.
North, norte, m.; — **America**,
la América del —; — **Ameri-
can**, norte americano.
not, no; — ... either, ni ...
tampoco; — at all, de ningún
modo.
note, notar; — down, registrar;
take —s, apuntar; n. nota,
factura, memoria, f.; billete,
m.; — of hand, — á la orden;
promisory —, pagaré, m.
noted, afamado, a.
nothing, nada; — else, no ...
otra cosa.
notice, notar, observar; n. aviso,
m.; noticia, f.; on short —,
en corto plazo.
notify, notificar.
notwithstanding, no obstante,
sin embargo.
novelty, novedad, f.
November, noviembre, m.
now, ahora, ya, actualmente, en
este momento; — and then,
de vez en cuando.
number, numerar, marcar; n.
número, m.
numerous, numeroso, a.

O

oak, roble, m.
oakum, estopa, f.
oats, avena, f.
object, objeto, m.
objection, objeción, f.
obligation, obligación, f.
oblige, obligar.
obtain, obtener.
occasion, ocasión, f.; on this
—, esta vez.
occupation, ocupación, f.
occupy, ocupar.
occur, suceder; -rence, inci-
dente, suceso, m.
ocean, océano, m.
o'clock, (expressed by á + fem.
def. art. + numeral); at six
—, á las seis.
October, octubre, m.
odor, olor, m.; -less, inodoro.

of, de; (**w. pensar**), en; (**w.**
verb of separation), á.
off, 10% — for cash, descuento
de 10% por pago al contado.
offer, ofrecer, ofrir, proponer;
n. oferta, f.
office, despacho, m.; oficina, f.;
post —, posta, f.; correo, m.
official, oficial; — **report**, pro-
ceso verbal, m.
often, muchas veces, á menu-
do.
oil, aceite, m.; cod liver —, —
de hígado de bacalao, (m.);
castor —, — de rincino; olive
—, — de olivas; — **broker**,
corredor para los aceites; —
cloth, tela de hule.
ointment, unguento, m.
old, viejo, a; antiguo, a.
olive, oliva, f.; (fruit), aceituna,
f.; — oil, aceite de olivas.
on, en, sobre, encima de; —
time, á tiempo.
once, una vez; at —, en segui-
da.
one, un, una.
only, solamente.
onyx, ónix, m.
open, abrir; — **an account**,
abrir (establecer) una cuenta;
— work, á calado.
opening, (com.), venta, salida
de géneros, f.
opera glass, anteojos (m.) de
teatro.
operate, operar.
operation, operación, f.
opinion, opinión, f.
opportunity, ocasión, f.
opposite, contrario, a; **in the**
— direction, en dirección
opuesta; (prep.), enfrente de.
optician, óptico, m.
or, ó, ú (before o- or ho-).
orange, naranja, f.
orchard, huerta, f.
order, pedir, encargar, hacer
provisión de; n. pedido, en-
cargo, orden, m.; cancel an
—, anular un —; **post office**
—, libranza contra correos;
by — and for account of,
por orden y por cuenta de;
in — to, para, á fin de; —
book, libro de encomienda.
ordinarily, ordinariamente.
ordinary, ordinario, a.
ore, mina, f.; mineral, m.
Orient, Oriente, m.

- origin, origin, f.; certificate of pamphlet, folleto, m.; libro en rustica.
 —, certificado de —; without distinction of —, de cualquiera —; -inal original.
- ornament, guarnición, f.; -s, adornos, m. pl.
- ostrich, avestruz, m.; — feather, pluma de —.
- other, another, otro, a; (the rest), (lo) demás; on the — side, al otro lado; — wise, de otra manera.
- ought, deber.
- our, nuestro, a.
- out, fuera; (— side), afuera; go —, salir; — and —, hecho y derecho; to be — of, acabarse (w. change of subject); — bid, pujar; — come, salida, f.; éxito, resultado, m.; — door, fuera de casa; — er, exterior; — lay, gasto, m.; — line, n. perfil, m.; — port, puerto lejos; — side, n. exterior, m.; — standing, en suspensión.
- over, sobre, encima de; — there, por allá; to be —, pasar; — charge, subir el precio; — charge, (— laden), sobrecargar; — coat, sobre todo, abrigo, m.; — flow, n. crecida, f.; — plus, — stock, demasia, f.; — stock, v. atestar, embarazar; — weight, demasia, f.
- owe, deber; owing to the fact that, por causa de.
- own, poseer; adj. propio, a; -er, propietario, dueño, poseedor, m.
- ox, buey, m.
- oyster, ostra, f.
- P**
- pack, encajonar, empaquetar; -age, paquete, bulto, fardo, m.; -er, embalador, m.; -ing, embalaje, enfardo, m.
- pact, pacto, convenio, m.
- page, página, f.
- pain, doler; n. dolor, m.: to take -s, afanarse en, empeñarse en.
- paint, pintar; n. pintura, f.; -s, color, m.
- pair, par, m.
- palm, palmera, f.
- pamphlet, folleto, m.; libro en rustica.
- pane of glass, cristal, m.
- panic, pánico, m.
- paper, papel, m.; blotting —, —secante; stamped —, sellado; sand —, — de lija; news —, periódico, m.
- par, par, f.; the exchange is at —, el cambio está á la —; above —, sobre la —; under below, bajo la —.
- parasol, parasol, m.
- parcel, paquete, m.
- part, parte, partida, f.; on our —, por nuestra parte.
- participation, participación, f.
- particular, n. detalle, m.; adj. particular.
- partner, socio, asociado, m.; silent —, proveedor de fondos; -ship, compañía, sociedad, asociación, f.; active and silent -ship, sociedad en comandita; deed of -ship, acto de sociedad.
- pass, pasar; n. permiso, m.; book, libro de banco.
- passive, pasivo, a.
- pasture, pastar.
- patent, patente, f.; — right, derecho de —; to give a —, dar una —; — office, oficina de privilegios; -ee, privilegiado, m.; -ed, privilegiado, a.
- pattern, muestra, f.; — card, mostruario, m.
- pay, pagar; — in cash, — al contado; — attention, presutar atención, (á), — out, desembolsar; -able, pagadero, a; bill -able in March, letra que vence en marzo; -ment, pago, m.; to suspend -ment, suspender pago; take up -ment, renovar pago; after -ment, contra reembolso; part -ment, pago de una parte.
- pear, pera, f.
- pearl, perla, f.
- peasant, paisano, a; lugareño, a.
- peculiar, particular.
- pedlar, buhonero, m.
- pen, pluma, f.; — holder, portaplumas, m.
- pencil, lápiz, m.
- penman, calígrafo, m.
- pension, retirada, f.
- people, gente, personas, f.

- pepper, pimienta, f.
 per, por; as —, conforme á,
 encuanto á.
 perceive, percibir.
 percentage, por ciento; corre-
 taje, m.
 perfect, perfecto, a; -ly, per-
 fectamente, cabalmente.
 perhaps, puede ser, quizás, por-
 ventura.
 period, periodo, m.
 perishable, perecedero, a.
 permission, permiso, m.
 permit, permitir; n. permiso, m.
 persistency, tenacidad, f.
 person, persona, f.; -al, perso-
 nal; -ally, personalmente.
 pertain, pertenecer.
 petition, suplicar; n. petición,
 f.
 petroleum, petróleo, m.
 pharmacy, farmacia, f.; (store),
 botica, f.
 photograph, fotografía, f.; take
 a —, sacar una —.
 physician, médico, m.
 physics, física, f.
 piece, pieza, f.; pedazo, m.;
 — of cloth, -- de paño; break
 or pound to -s, romper en
 pedazos.
 pigment, color, m.
 pile, apilar.
 pine, pino, m.
 pipe, pipa, f.
 pitch, n. brea, f.
 place, poner; n. plaza, f.; sitio,
 lugar, m.; (situation), colo-
 cación, f.; in — of, en vez de,
 en lugar de.
 plainly, francamente.
 plaintiff, demandante, m.
 plan, plan, método, proyecto, m.
 plant, planta, f.
 plaster, yeso, m.; — paris, —
 mate.
 plate glass, vidrio cilindrado, m.
 plausible, plausible.
 plead, arguir.
 please, gustar, agradar, delei-
 tar, dar gusto; (be kind
 enough to), hágame Vd. el
 favor de, tenga Vd. la bon-
 dad de.
 pleasure, gusto, deleite, m.;
 take — in, alegrarse de.
 plight, condición, f.
 pocket, bolsillo, m.
 point, punto, m. (matter), asun-
 to, m.
 poisonous, venenoso, a.
- police, policia, f.
 policy, curso, m.; (insurance),
 póliza de seguros.
 politics, política, f.
 poor, pobre.
 popular, popular.
 port, puerto, m.
 portion, parte, porción, f.
 Porto Rico, Puerto Rico, m.
 position, posición, situación, f.;
 (employment), colocación, f.;
 to be in a — to, poder.
 possess, poseer.
 possible, posible.
 post, posta, f.; correo, m.; —
 man, cartero, m.; — office,
 oficina de —; — free, franco
 de —; -age, stamp, sello, (S.
 A., estampilla, f.); -age, gas-
 tos ó porte de correo; — of-
 fice order, libranza contra cor-
 reos; by next —, á vuelta de
 correo; -e restante, postal re-
 stante.
 post (position), puesto, m.
 postpone, diferir.
 potato, patata, f.
 pottery, loza, vajilla, f.
 pound, libra, f.
 pour, echar.
 poverty, pobreza, f.
 powder, polvo, m.; gun —, pól-
 vora, f.
 power, poder, m.; — of attor-
 ney, procuración, f.; -ful, po-
 deroso, a; -less, imponente.
 practical, efectivo, a; -ally, prá-
 ticamente.
 practice, práctica, f.
 praise, alabar; n. alabanza, f.
 precaution, precaución, f.
 precede, preceder.
 prefer, preferir; -able, preferi-
 ble; -ence, preferencia, f.
 prejudice, perjuicio, detrimento,
 agravio, daño, m.
 preliminary, preliminar.
 premium, premio, m.
 preparation, preparativo, m.
 prepare, preparar.
 prepay, franquear; -ment, fran-
 queo, m.
 present, presentar.
 present, adj. presente, actual,
 corriente.
 press, urgir; n. prensa, f.
 pretext, pretexto, m.
 prevail, predominar, persuadir.
 prevent, evitar, impedir.
 previous, previo, a; anterior;
 -ly, anteriormente.

price, precio, premio, m.; current —, el — corriente; at the quoted —, al — de plaza; at any —, á todo —; cost —, — de coste; average —, — medio; buying —, — de compra; closing —, último —; principal, principal, m.; print, imprimir; n. impresión, f.; -er, prensista, impresor, m.; -ing, impresión, f.

private, particular.

probable, probable.

probably, probablemente.

probity, probidad, f.

proceed, proceder, proseguir; -ing (legal), proceso, m.; -s, producto, valor, m.; net -s, valor, producto neto, líquido, m.

process, procedimiento, m.

procure, procurar.

produce, producir; n. producto, m.

profession, profesión, f.

profit, ganancia, f.; beneficio, m.; gross —, — por junta.

profit by, beneficiar de.

progress, progreso, m.

promise, prometer; n. promesa, f.

promote, promover, establecer.

promptly, prontamente, al momento, de pronto.

proper, propio, a; -ly, debidamente.

property, bienes, m. pl.; propiedad, f.

proposal, proposición, f.

proportion, proporción, f.; in — to, prorata.

proposition, propósito, m.

prosecute, perseguir un pleito.

prospect, porvenir, m.; perspectiva, f.; -ive, anticipado, a.

prospectus, prospecto, m.

prosperous, prospero, a.

protect, guardar.

protest, protesta, f.; — charges, gastos de —.

protract, enternizarse.

prove, probar.

provided that, con tal de que.

provision, provisión, f.; depósito, m.; -s, (estables), comestibles, m. pl.; — dealer, mercader de comestibles.

prudent, prudente.

public, público, a.

publish, publicar.

punctuality, puntualidad, f.

purchase, comprar; — in a lump, — á bulto, — por junta; — on credit, — á crédito; n. compra, f.; -er, comprador, m.

pure, puro, a.

purport, sentido, m.

purpose: for the — of, para.

pursue, perseguir, adoptar.

purveyor, proveedor, m.

put, poner, echar; — out, (fire or light), apagar; — up to action, poner en subasta; — into, arribar en, meter en; — off, aplazar; — up with, aguantar.

putty, masilla, f.

Q

qualification, calificación, f.

quality, calidad, f.

quantity, cantidad, f.

quarantine, cuarentena, f.

quarter, cuarto; -s, vecindad, f.; -ly, cada tres meses.

question, pregunta, cuestión, f.; -able, sospechoso, a.

quick, pronto, rápido, a; diligente; -ly, rápidamente.

quiet, silencioso, a.

quinine, quinina, f.

quite, bastante, enteramente.

quotatation, cotización, cuota, f.; precio, m.

quote, cotizar.

R

rabbit, conejo, m.; — skin, piel de -.

rags, trapos, m. pl.

railroad, ferrocarril, m.

rain, llover; n. lluvia, f.; — bow, arco iris, m.

raise, alzar, levantar; (money). recoger.

range (of prices), movimiento, (m.) de los precios.

rapid, rápido; -ity, rapidez, f.; -ly, rápidamente.

rare, raro, a; -ly, raras veces.

rash, temerario, a.

rate, precio, m.; tasa, f.; at the — of, á razón de, al precio de; at any —, en todo caso.

rather, un poco, algo, bastante; — than, que, más que, más bien ... que, antes que.

- raw, crudo, a; — silk, seda cruda.
 reach, llegar á.
 read, leer; -er, lector, m.; -ing, lectura, f.
 readily, prontamente.
 ready, preparado, a; listo, a;
 — made, hecho, a.
 real, verdadero; -ly, efectivamente.
 realization, realización, f.
 realize, realizar, apreciar.
 realm, imperio, m.
 rem, resma (f.) (de papel).
 reason, razón, f.; causa, f.; motivo, m.; -able, razonable;
 (cheap), barato, a.
 rebate, rebaja, f.; descuento, m.
 recall, revocar, hacer volver;
 quitar el empleo de.
 receipt, recibo, m.; cédula, f.;
 acknowledge a —, acusar recibo; on — of, al recibo de.
 receive, recibir, cobrar; to — goods, recoger la libranza;
 your letter .ed, su carta ha llegado á nuestro poder.
 receiving clerk, recibidor, m.
 recent, reciente; in — years, en los últimos años; -ly, recientemente; (-ly + p. part.) recién ... (p. part.); poco antes.
 reception, recepción, f.
 recipe, receta, f.
 reciprocal, reciproco, a; mutuo, a.
 recognize, reconocer.
 recommend, recomendar; (praise), encomendar.
 recommendation, recomendación, f.
 reconstruct, reorganizar.
 record, n. registro, m.; on —, registrado, a.
 recourse, recurso, m.; to have — against, haber -- sobre.
 recover, recoger; -able recuperable, resarcible.
 rectification, enmendación, f.
 rectify, rectificar.
 red, encarnado, a; rojo, a.
 redeem, rescatar, reembolsar; — an annuity, ridimir una renta.
 redemption, retiro, m.; — of title deeds, — de títulos.
 redraft, recambio, m.
 reduce, reducir.
 reduction, rebaja, f.
 reef, arrecifre, m.
- reestablishment, rehabilitación, f.
 refer, referir, dirigirse.
 references, informes, indicios, m. pl.; referencias, f. pl.
 refinery, fábrica de refinación, (f.).
 reflect, reflexionar.
 refund, reembolsar.
 refusal, denegación, f.; rehuso, rechazo, m.
 refuse, rehuza; — to accept, — la aceptación, f.
 regain, volver á ganar.
 regard; in — to, en cuanto á; tocante á.
 register, registrar; -ing, registró, m.
 regret, sentir.
 regular, ordinario, a; -ity, regularidad, f.
 regulations, regulación, f.; regla, f.
 reimburse, reembolsar; -ment, reembolso, m.
 reject, rechazar.
 relative, relativo, a; pertinente.
 release, eximir.
 reliable, confiable, hábil, seguro, a.
 reluctance, repugnancia, f.; with —, de mala gana.
 reluctant, repugnante.
 rely (upon), confiar en, contar con.
 remain, quedar; the -s, los restos.
 remainder, restante, resto, m.; alcance, m.; lo demás.
 remark, n. observación, f.; -able, notable.
 remember, acordarse de, recordar.
 remiss, negligente.
 remit, remesar; n. remesa, f.: entrega, f.
 removal, traslado, removimiento, m.
 remove, alejar.
 renew (a bill), renovar un efecto.
 rent, alquilar; n. alquiler, m.
 renunciation, renuncia, cesión, f.
 repairs, repairing, reparación, f.
 repay, reembolsar.
 reply, contestar; n. respuesta, contestación, f.
 report, informe, anuncio, m.; the official —, el proceso verbal; -er, corresponsal.

- represent, representar; -ative, representante, agente, m.
 reputation, reputación, f.
 request, pedir, suplicar; n. petición, pedida, f.; to be in great —, estar muy buscado, a.
 require, exigir, necesitar; -ment, demanda, f.
 requisite, requisito, a.
 resemble, parecer.
 reserve, reservar, guardar.
 reshipment, reémbarque, m.
 resolute, resuelto, a.
 resort, recurrir; n. recurso, m.
 resource, recurso, m.; -ful, lleno de -s.
 respect, venerar, estimar; n. modo, m.; in any —, de algún —; in no —, de ningun —; in all -s, de todo modo; -ing, en lo concerniente á.
 responsible, responsable.
 responsibility, obligación, f.
 rest, apoyar; n. (remainder), lo, los, las, demás.
 result, resultado, m.
 retail, al menudo, al por menor.
 retire, retirarse.
 retrench, acortar, disminuir.
 return, volver, remitir, devolver; n. vuelta, f.; by — post, á — de correo; -s, producto, m.; resaca, f.; cobros, m. pl.; cobranzas, f. pl.; on your —, á su regreso.
 reversible, reversible.
 revise, revisar.
 reward, recompensar; n. recompensa, f.
 ribbon, cinta, f.; listón, galón, m.
 rice, arroz, m.
 rich, rico, a.
 rid, get — of, desembarazar de.
 right, privilegio, derecho, m.; to have a — to, tener de; to be —, tener razón (en); — away, inmediatamente.
 rigidly, con rigidez, inflexiblemente.
 rigorous, riguroso, a.
 ring, anillo, m.; (stone or seal), sortija, f.
 rise, alzar, levantarse; n. (of prices), alza, f.; on the —, en alza.
 risk, riesgo, m.; at one's —, á todo —; against all —, contra todo —; -y, temerario, a.
 river, río, m.
 road, camino, m.; (highway), carretera, f.; -side, la ribera del camino.
 robber, ladrón, bandolero,, m.
 rock, roca, f.; arrecife, m.
 roll, rollo, lio, m.
 room, (of a house), cuarto, m.; pieza, f.; (space), lugar, sitio, m.
 root, raíz, f.
 rough, áspero, a; — draft, borrador, m.
 round, redondo, a; — sum, cuenta redonda.
 row, hilera, f.
 royal, real.
 ruby, rubí, m.
 rude, rudo, a.
 rug, tapete, m.
 rugged, escabroso, a.
 ruin, arruinar; n. ruina, f.
 run, correr, continuar; — into, tropezar; — over, atropellar; -ning, corriente.
 rush, arrojarse, tener prisa.
 Russia, Rusia, f.
 Russian, ruso, a.

S

- sack, saco, m.
 sacrifice, sacrificio, m.
 sad, triste.
 saddle, silla, (f.) (de montar); v. ensillar.
 safe, n. cofre, (m.), cofre de hierro; adj. digno de confianza; en salvo; -ly, seguramente; sin lesión.
 sail, navegar, darse á la vela, n. vela, f.; — cloth, tela de —; -or, marinero, m.
 saleable, vendible.
 salary, sueldo, m.
 sale, venta, f.; — by auction, — á la puja; auction —, subasta, f.; on —, de —.
 salesman, vendedor, m.; travelling —, viajero, m.
 salt, sal, f.; rock —, sal gema.
 salvage, salvamento, m.; — rights, derechos de —.
 same, mismo, a. os. as.
 sample, cotejar; n. muestra, prueba, f.
 sand, arena, f.; — stone, la piedra arenisca.
 satin, raso, m.
 satisfaction, satisfacción, f.

- satisfactorily, satisfactoriamente.
 satisfactory, satisfactorio, a.
 satisfied, satisfecho (con); contento, a, (de).
 satisfy, satisfacer, pagar.
 Saturday, sábado, m.
 save, guardar, salvar.
 say, decir.
 scale (s), peso, m.; on a large —, en grande.
 scarce, raro, a; -ly, apenas.
 scatter, desparramar.
 school, escuela, f.
 science, ciencia, f.
 screw, tornillo, m.; cork —, sacacorchos, m.; — driver, desarmador, m.
 sea, mar, m. f.; — worthy, en estado de navegar; — risks, daños y riesgos del mar.
 seal, sellar; n. selllo, m.; to affix the —, echar el —; take off the —, alzar el —; under —, bajo —; (animal), foca, f.
 seamstress, costurera, f.
 sea-port, puerto (m.) de mar; adj. marítimo, a.
 search, buscar; n. busca, f.
 season, estación, f.; dull —, — muerta.
 second, segundo, a; -ary, secundario, a.
 secret, secreto, m.
 secure, obtener, procurar.
 security, prenda, caución, fianza, f.; securities, vales, m. pl.; collateral securities, garantía subsidiaria.
 see, ver; — to it, tener cuidado que.
 seek, buscar.
 seem, parecer.
 seize, embargar, secuestrar.
 seizure, embargo, comiso, m.
 select, escoger; adj., escojido, a; a — collection, una colección —; — goods, mercaderías -as.
 self, mismo, a.
 sell, vender; — at retail, — al por menor; — at wholesale, — al por mayor; -er, vendedor, m.
 semi-annually, cada seis meses.
 send, despachar, enviar.
 senior, superior.
 sense, sentido, m.
 sentence, juicio, m.; sentencia, f.
 separate, separar; adj. separado, a.
 September, se(p)tiembre, m.
- sequestration, secuestro, m.
 serious, serio, a; grave; -ly, de veras, gravemente.
 serve, servir.
 service, servicio, m.; table —, vajilla, f.; tender of —, oferta de —; to be of —, servir.
 set, colocar, poner; — off, apartir; — aside, anular; — a pearl, engastar una perla; — sail, darse (hacerse) á la vela; — fire to, incendiar; n. colección, f.
 settle, arreglar; ajustar.
 settlement, ajuste, arreglo, m.
 seven, siete.
 seventeen, diez y siete.
 seventy, setenta.
 several, varios, as; unos, as.
 sew, coser; -ing machine, máquina de coser.
 shade, shadow, sombra, f.; (color or distinction), matiz, m.
 share, acción, obligación, partida, parte, f.; transferable —, título al portador; — holder, accionista, m.
 sheep, carnero, m.
 sheet-iron, palastro, m.
 shell, concha, f.
 shelter, abrigo, m.; under — of, from, al — de.
 sheriff, alguacil, m.
 shine, brillar.
 ship, despachar, enviar, mandar, cargar un buque; to — water, encargar un golpe de mar; n. buque, bote, m.; merchant —, — mercante; — wright, constructor de —; -ment, cargamento, m.; remesa, f.; — owner, armador, m.; shipper, cargador, m.; -ing, cargamento, m.; -ing charges, gastos de bordo; —ing clerk, despachador, m.; -ing, adj., marítimo, a; — wreck, naufragio, m.
 shirt, camisa, f.
 shoes, calzado, m.; — trade, comercio de —.
 shop, tienda, f.; work —, taller, m.; to go -ping, ir á las tiendas; — keeper, mercador, tendero, m.
 short, corto, a; breve; -ly, dentro de poco.
 shorten, acortar, abbreviar (se).
 shoulder, hombro, m.
 shout, gritar.

- show, mostrar; on —, en muestra; -y, vistoso, a.
shrink, encogerse.
sick, enfermo, a; malo, a.
side, lado, m.
sight, vista, f.; at —, á la vista.
sign, firmar; n. muestra, f.; — painter, pintor de muestras.
signal, señal, m.
signature, firma, f.
signer, firmante, m.
silent, silencioso, a; to be —, callar.
silk, seda, f.; embroidery —, — de bordar; waste —, despojos m. pl.) de —; raw —, — en rama, — cruda; — goods, tejidos de —; sewing —, — para coser.
silly, necio, a.
silver, plata, f.; — plate, (v.), platear; — plate, (n.), vajilla de plata.
similar, semejante.
since, desde, pues, después, des de que.
sincerely, sinceramente; Yours —, see Introduction III, 3.
single, simple, solo, a.
sink, hundirse.
sir, señor, m.; Dear —, see Introduction III, 2.
sister, hermana, f.; — in-law, cuñada, f.
sit, sentarse.
situation, colocación, plaza, f.; sitio, empleo, m.
six, seis.
sixteen, diez y seis.
sixty, sesenta.
size, tamaño, m.
skates, patines, m. pl.
skein, madeja, f.
skill, habilidad, f.
skin, piel, f.; tanned —, — curtida; -ner, pellejero, m.
skipper, patrón, m.
skirt, saya, f.
sleep, dormir; n. sueño, m.
sleeve, manga, f.
slight, ligero, a.
slip, resbalar.
slow, lento, a; detenido, a; atrasado, a; be —, (as a watch, train, etc.), atrasar, estar atrasado, a; -ly, despacio.
small, pequeño, a; chico, a.
smell, oler; — of, oler á.
smoke, humear; — tobacco, fumar; n. humo, m.
snow, nevar; n. nieve, f.
so, tan; — much (many), tanto, a, os, as; so ... as, tan ... como; he said —, lo dijo; adv. así; — that, — much that, tanto que; — that (result), de modo que; — long, tanto tiempo; — on, así sucesivamente; and — on, etcetera.
soap, jabón, m.; soft —, — negro.
sober, arreglado, a; serio, a.
society, sociedad, f.
sodium, sodio, m.
soft, suave.
soiled, sucio, a.
sojourn, morada, f.
soldier, soldado, m.
sole, solo, a.
solicit, solicitar; -or, procurador, m.
solvability, solvency, solvencia, f.
solvent, solvente.
some, alguno, a; pl., algunos, as; unos, as; unos, (as) cuantos, (as); (considerable), bastante; — body, — one, alguien, alguno, a; — thing, algo, alguna cosa; — thing else, otra cosa; — times, á veces; — what, un poco, algo; — where, en alguna parte.
son, hijo, m.
soon, pronto, presto, temprano; as — as, luego que, tan pronto como, en cuanto.
sorry, afilido, a; triste; be —, sentir (lo).
sort, género, m.; especie, f.
soul, alma, f.
sound, sonar; (naut.), sondar; adj. seguro, a; sano, a; n. son, sonido, m.
sour, agrio, a.
South, sur, sud, m.; — east, sudeste, m.; — west, sudoeste, m.; -ern, meridional.
space, espacio, m.
Spain, España, f.
Spaniard, Español, ola, m. and f.
Spanish, español, ola; (the language), el castellano, el español; — American, hispanoamericano, a.
spare, dispensar de, concedir, disponer de; to have to —, tener de sobra.

- speak, hablar.
 specify, especificar.
 specimen, muestra, f.
 spectacles, lentes, m. f. pl.
 speculate, especular; — in stocks, jugar á la bolsa.
 speculation, especulación, f.
 spend, gastar; — time, pasar (tiempo).
 spices, especias, f. pl.; condimentos, m. pl.
 splendid, magnífico, a.
 split, partir.
 spoon, cucharría, f.
 spot, tacha, f.; (place), lugar, m.
 spring, primavera, f.
 spring aleak, hacer agua (el buque).
 squander, derrochar.
 square, (math.), cuadrado, m.; two feet —, dos pies en cuadro.
 stamp, sello, m.; — duty, de recho de —; postage —, sello, m.; (S. A., estampilla, f.); — de correo.
 standard, marco, m.; norma, f.
 standing, n. posición, f.
 star, estrella, f.
 starch, almidón, m.
 start, salir (para); instituir; poner (se) en camino.
 state, declarar, exponer; n. estado, m.
 station, estación, f.; v. apostar.
 stay, quedarse; n. parada, f.
 steady, arreglado, a.
 steam, vapor, m.; — engine, una máquina de —; —er, vapor, m.
 steel, acero, m.; cast —, — fundido.
 stenographer, taquígrafo, m.
 steal, robar.
 step, paso, m.; to take -s to, tomar medidas para.
 stick, (cane), bastón, m.
 still, todavía, aun (or aún), — more, aun más.
 stipulation, estipulación, f.
 stock; fondos, m. pl.; provisión, f.; mercaderías, f. pl.; — on hand, mercaderías en depósito; —s, acciones, f. pl.; — broker, agente de cambio.
 agiotista, m.; — holder, accionista, m.; — jobbing, agiotaje, m.
 stockings, medias, f. pl.
- stone, piedra, f.
 storage, almacenaje, m.
 store, almacenar; n. almacen, m.; tienda, f.; — house, almacén, m.
 storm, borrasca, f.
 story, cuento, m.; (of a building), piso, m.
 straight, recto, a; directo, a.
 straighten (out), arreglar.
 strait, estrecho, m.
 strange, extraño, a; particular.
 stranger, extranjero, a; forastero, a; (unknown), desconocido, a.
 stratum, capa, f.
 straw, paja, f.
 street, calle, f.
 strike, pegar; be on a —, estar en huelga; — on rocks, escollar.
 strong, fuerte.
 student, estudiante, m. and f.
 study, estudiar; n. estudio, m.
 style, moda, f.; género, m.
 subdivide, subdividir.
 subject, materia, f.; sujeto, m.; asunto, m.
 submerge, sumergir.
 submit, someter.
 subscribe, abonarse; -er, abonado, m.
 subscription, suscripción, f.
 subsequent, siguiente.
 substance, materia, f.
 succeed, suceder, acertar, lograr, tener buen éxito, salir bien.
 success, suceso, m.; salida, fortuna, f.; -ful, dichoso, a.
 such, such a, tal; semejante.
 sudden, subito, a; imprevisto, a; -ly, de repente.
 suffer, sufrir.
 suffice, bastar.
 sufficient, to be, bastar; -ly, suficientemente.
 sugar, azúcar, m.; loaf —, — de pilón; brown —, — quemado, — moreno.
 suggest, sugerir; -ion, sugerión, f.
 suit, convenir; n. (clothes), traje, m.; law —, pleito, m.; -able, propio, a.
 suite, vivienda, f.
 sulfur, azufre, m.
 sum, importe, montante, m.
 summer, verano, m.
 summons, citación, asignación, f.

- sun, sol, m.
Sunday, domingo, m.
superfine, superior, superfino, a.
superintendent, superintendente, m.; amo, m.
superior, superior.
supply, abastecer; proveer; n. provisión, f.
support, mantener, apoyar; n. apoyo, m.
suppose, suponer.
sure, seguro, a; -ly, de —; I am — that, estoy — de que.
surgeon, cirujano, m.
surgery, cirujía, f.
surplus, sobrante, excedente, m.
surprise, sorprender.
surprising, maravilloso, a.
surround (with), rodear (de); -ings, alrededores, m. pl.
suspension, (of payments), suspensión (f.) de pagos.
suspicion, sospecha, f.
sustain, sostener; — a loss, sufrir una pérdida.
sweep, barrer.
sweet, dulce.
swim, nadar.
Swiss, suizo, a.
Switzerland, Suiza, f.
swear, jurar.
sworn, juramentado, a.
system, sistema, m.
- T**
- table, mesa, f.
tailor, sastre, m.
take, tomar; — up, dar buena acogida; — steps to, — medidas para; — well, tener buen éxito; — place, tener lugar, verificarse; (carry), llevar; — care of, cuidar (de); — off, quitar; — out, sacar; — pleasure in, tener gusto en.
talk, hablar.
tall, alto, a.
tallow, sebo, m.
tare, tara, t.
tarif, tarifa, f.; arancel, m.
tartar, tártaro, m.; cream of —, crémor (m.) tártaro.
task, tarea, f.
taste, gustar; n. gusto, m.
tax, impuesto, m.
tea, té, m.; — spoon, cucharita, f.
teach, enseñar; -er, maestro, m.
- tear, desgarrar.
teeth, dientes, m. pl.
telegram, telegrama, m.
telegraph, telegrafiar; n. telégrafo, m.; — operator, telegrafista, m.; -y, telegrafía, f.; -ic, telegráfico, a.
telephone, telefonear; n. teléfono, m.; -y, telefonía, f.; -ic, telefónico, a.
tell, decir, contar.
temporary, temporario, a.; temporarily, momentáneamente.
ten, diez.
tenant, inquilino, a, m. and f.
tend, tender (á); — to, tener cuidado de.
tender, tierno, a; -ly, tiernamente.
tenth, décimo, a.
term, término, m.; condición, f.
territory, territorio, distrito, m.
than, que; (before numerals), de; (before dependent clauses), del que, de la que, etc.
thank, dar (las) gracias (á); agradecer; -s, gracias, f. pl.
that, (rel.), que.
that, (dem.), ese, a, o; aquel, aquella, aquello; — one, aquél, aquélla.
that, (conj.), que; (in order —), para que.
thaw, deshelar.
the, el, la, los, las, lo.
their, su, sus; el (la, los, las) . . . de ellos (ellas).
them, los, les, las; ellos, ellas.
then, entonces, luego.
there, allí, allá; (near person addressed), ahí; over —, por allí; — is, — are, hay.
therefore, por esto, por consiguiente, por tanto.
they, ellos, ellas.
thick, espeso, a; denso, a.
thief, ladrón, cna, m. and f.
thin, delgado, a.
thing, cosa, f.; some —, algo.
think, pensar; — of, — en; — about, — de; (believe), creer.
third, tercero, a; (in compound ordinals), tercio, a.
thirst, sed, f.; be —y, tener —.
thirteen, trece.
thirty, treinta.
this, (dem.), este, a, os, as, o; — one (pro.), éste, ésta, etc.
thoroly, á fondo.
those who, los que, etc.

- tho, aunque.
 thought, pensamiento, m.
 thousand, mil.
 thread, hilo, m.
 three, tres.
 thrive, prosperar.
 throat, garganta, f.
 throw, echar, arrojar; — away, arrojar, botar.
 thru, por, por medio de; á través de.
 thrust, meter.
 Thursday, jueves, m.
 ticket, billete, m.
 tide, n. marea, f.
 tide over, superar.
 tight, firme.
 timber, madera, f.
 time, tiempo, m.; hora, f.; vez, f.; on —, puntual, á tiempo; what — is it? ¿qué hora es?; the first —, la primera vez; from — to —, de vez en cuando.
 tin, estaño, m.; — ware, hojalatería, f.
 tint, n. matiz, m.
 tired, cansado, a.
 tissue, tejido, m.; tela, f.; — paper, papel de seda.
 to, á; (as far as), hasta; (in order —), para.
 tobacco, tabaco, m.; smoking —, para fumar; snuff —, — rapé; — pouch, bolsa para —.
 today, hoy.
 together, junto, a; — with, junto con.
 tomorrow, mañana; day after —, pasado —; — morning, — por la —.
 ton, tonelada, f.
 tongue, lengua, f.
 tonight, esta noche.
 tonnage, tonelada, f.
 too, también; — much, demasiado, a; it's — bad, ¡es lástima!
 tooth, diente, m.
 tortoise-shell, concha, f.; carey, m.
 total, n. importe, montante, m.; adj. total.
 touch, tocar.
 toward (s), hacia.
 town, pueblo, m.; ciudad, f.
 tracer, investigador, m.
- trade, comercio, m.; — allowance, reducción, f.; coasting —, cabotaje, m.; free —, cambio libre; retail —, comercio al por menor; wholesale —, comercio al por mayor; trader, mercader, traficante, m.
 train, tren, m.; express —, — directo; by fast —, por gran velocidad.
 transact, hacer, ejecutar negocios; -ion, transacción, f.; negocio, m.
 transfer, trasportar, ceder.
 transit, tránsito, m.; free —, — libre; — instrument, el telescopio de meridiano.
 translate, traducir.
 translation, traducción, f.
 transmit, transmitir.
 transportation, trasporte, m.
 trap, trampa, f.
 travel, viajar; -ler, viajero, m.; commercial —, viajero (m) de comercio, viajante, m.; -ing bag, maleta, f.
 treasure, tesoro, m.
 treatise, tratado, m.
 treaty, convenio, m.
 tree, árbol, m.
 tremble (with), temblar (de).
 trial, prueba, f.; to take on —, tomar á —; (legal), juicio, m.; adj. tentativo, a.
 trim, preparar.
 trimming, guarnición, pasamanería, f.
 trip, viaje, m.
 trouble, molestar; n. pesar, m.; to take — to, tomar la pena de.
 trousers, pantalones, m. pl.
 truce, tregua, f.; flag of —, la bandera de parlamento.
 truck, carroaje, m.
 true, verdadero, a; (faithful), fiel; it is —, es verdad, (cier- to).
 trunk, baúl, m.; (tree). tronco, m.
 trust, creer; — in, confiar en.
 trustee, curador, m.
 trustworthy, digno (a) de confianza; seguro, a.
 truth, verdad, f.
 try, (test), probar; (attempt), tratar (de).
 tub, cuba, f.
 Tuesday, martes, m.
 Turk, Turkish, turco, a.

Turkey, Turquía, f.
turn, volver; — around, volverse; (become), hacerse, ponerte; — to account, sacar provecho de; — back, retroceder.
tusk, comillo, m.
twelve, doce.
twenty, veinte.
twice, dos veces.
twine, Bramante, m.: guita, t., two, dos; — hundred, doscientos, as; — fold, doble.
typewriter, máquina (f.) de escribir.

U

ugly, feo, a.
ult., del mes próximo pasado; del último.
umbrella, paraguas, m.
unable (to be), no poder.
unaccounted for, no llevado en cuenta.
unaware, to be — of, ignorar.
uncertainty, incertidumbre, m.
uncle, tío, m.
unconscious, sin sentido.
uncovered, descubierto, a; en descubierto.
under, adv. bajo, debajo; prep. debajo de.
undergo, sufrir.
underscore, subrayar.
undersigned, el abajo firmado, el que suscribe.
understand, entender; -ing, entendimiento, m.
undertake, emprender.
undertaking, empresa, f.
undervalue, desapreciar.
underwrite, asegurar; -r, asegurador, inscribiente, m.
undoubted, indudable.
uneasy, inquieto, a.
unfavorable, to be, no ser favorable.
unfortunate, desdichado, a; desgraciado, a; -ly, por desgracia.
unfounded, sin fundamento.
unhappy, infeliz.
uniform, adj. invariable.
United States, Estados Unidos, m. pl.
unknown, desconocido, a; ignoto, a.
unlade, desembarcar.
unless, á menos que.

unlimited, sin límites.
unload, descargar.
unmarried, soltero, a.
unpack, desembalar, desliar; -ing, desembalaje, m.
unreadable, que no puede ser leído.
unsafe, no ... seguro, a.
unsuccessfully, sin éxito.
until, hasta; conj. hasta que.
unsuitable, to be, no convenir á.
unwilling, to be, no querer, ser desinclinado, a.
unwisely, imprudentemente.
unwrought, crudo, a; no labrado, a.
upholster, forrar; -y, tapicería, f.
upon, sobre, m.
upside down, al revés.
us, nos, nosotros, as.
usage, usanza, f.; at two month's —, á dos meses de —.
use, usar, emplear, servirse de; he used to, imperfect tense; n. uso, m.; costumbre, f.; to be of —, servir á; -ful, útil; -fulness, utilidad, f.; -less, inútil.
usual, de costumbre; as —, como de costumbre; more than —, más que —; -ly, por lo común.
utensil, utensilio, m.; household -s, artículos de menaje.

V

vacancy, vacante, t.; puesto, m.
vacant, vacío, a; desocupado, a.
vacation, vacaciones, f. pl.
Valencia, Valencia, f.
valid, válido, a; legítimo, a.
value, valor, m.; in cash —, —en metálico; — received, — recibido; -less, sin —; valuable, precioso, a.
value, v. estimar, valuar, tasar.
varnish, barniz, m.
various, vario, a.
vary, variar.
vegetable, legumbre, f.; adj. vegetal.
velours, velludo, m.
velvet, terciopelo, m.
venture, atreverse, venturarse; n. ventura, f.
very, muy, mucho.

vessel, buque, m.; **expected** —, — esperado.
 vest, waistcoat, chaleco, m.
 vicinity, vecindad, f.
 victim, víctima, m.
 view, vista, f.
 village, aldea, f.
 vinegar, vinagre, m.
 vintage, vendimia, f.
 visit, visitar; n. visita, f.
 viz., es decir.
 voice, voz, f.
 volume, volumen, m.; (book), tomo, m.
 vote, votar.
 voucher, recibo, m.
 voyage, viaje, m.

W

wadding, algodón, (m.) en rama.
 wages, sueldo, salario, m.
 wagon, vagón, m.; carreta, f.
 waistcoat, chaleco, m.
 wait, (for), esperar, aguardar.
 waiter, mozo, m.
 walk, andar, pasear; n. paseo, m.
 wall, muro, m.; pared, f.
 walrus, morsa, f.
 want, (wish), querer, desear; (lack), carecer de; n. falta, f.; for — of, por falta de.
 war, guerra, f.
 ward, pupilo, a, m. and f.
 warehouse, almacén, depósito, m.; ahondiga, f.
 warm, cálido, a; caliente; ardiente; I am warm, tengo calor; it is —, hace calor; — water, agua caliente.
 warn, advertir, caucionar.
 wash, lavar; — overboard, echar á la mar; -ing, lavadura, f.
 watch, n. reloj, m.
 water, agua, f.; fresh —, — dulce; — color, acuarela, f.; — proof, impermeable.
 way, camino, m.; dirección, f.; (manner), modo, m.; manera, f.; in no —, de ningún modo; on the — to, en camino de, we, nosotros, as.
 wealth, caudal, m.; -y, rico, a.
 weapon, arma, f.
 wear, llevar, usar; — out, gastar.
 weather, tiempo, m.; be good —, hacer buen —.

wedding, boda, f.
Wednesday, miércoles, m.
 week, semana, f.; in a —, en ocho días; in two —s, en quince días.
 weigh, pesar; — anchor, llevar la ancla, f.
 weight, peso, m.; gross —, — bruto; net —, — neto.
 welfare, bienestar, m.
 well, n. pozo, m.; — water, agua de pozo.
 well, adj. bueno, a; bien de salud; adv. bien; as — as, lo mismo que.
 west, oeste, m.; -ern, occidental.
 wet, mojado, a.
 what, (rel.), lo que; (interrog.), qué; (which), cuál.
 wheat, trigo, m.
 when, cuando; (interrog.), cuándo; — ever, cuando quería que; siempre que; (as soon as), en cuanto.
 where, donde; (interrog.), dónde; — to, á —; — from, de —; — in, en —; — as, mientras que; — fore, por lo cual.
 whether, si.
 which, (rel.), que, el (la) que, el (la) cual; (interrog.), cuál.
 while, conj. mientras, mientras que.
 white, blanco, a; — lead, alba-yalde, m.
 who, (rel.), que, el (la) que, el (la) cual; quien; (interrog.), quién.
 whole, todo, a; n. todo, m.; totalidad, f.; at — sale, al por menor; wholly, enteramente.
 whom, (rel.), que, quien, el que, etc.; el cual; (interrog.), quién.
 whose, cuyo, a; (interrog.), de quién, cuyo, a.
 why, por qué; the — and the therefore, el cómo y el por qué.
 wide, ancho, a.
 wife, mujer, señora, esposa, f.
 wild, salvaje, silvestre.
 will, voluntad, f.; last —, testamento, m.; to be —ing, querer, consentir en; -ingly, de buena voluntad.
 win, ganar.
 wind, viento, m.; — permitting, si el — lo permite; it is —, hace —.

wind (up), liquidar un comercio.
 window, ventana, f.; show —, escaparate, m.; — trimmer, adornista (m.) de escaparates.
 wine, vino, m.; — in casks, — en tonel; — broker, corredor de —.
 winter, invierno, m.
 wire, alambre, m.
 wire, (telegraph), telegrafiar.
 wise, sabio, a.
 wish, querer, desear.
 with, con.
 within, adv. dentro; prep. dentro de.
 without, prep. sin; adv., (out doors), afuera.
 witness, presenciar; n. testigo, m.
 woman, mujer, f.
 wood, madera, f.; carved —, — esculpida; log —, palo campeche, m.; (fuel), leña, f.; -s, bosque, m.; — work, maderaje, m.
 wool, lana, f.; -en, de —; -en goods, paño (s) de —; -en dealer, pañero, m.; -en broker, corredor del comercio de —.
 word, palabra, f.
 work, trabajo, m.; obra, f.; open —, á calado; — box, caja de obra.
 work, v. trabajar.
 workmanship, hechura, f.
 workshop, taller, m.
 world, mundo, m.
 worn out, raido, a.
 worry, molestar; be worried, tener cuidado, atormentarse.
 worth, to be, valer; -less, de ningún valor.

would be, supuesto, a.
 wound, herir; n. herida, f.
 woven, tejido, a.
 wrap (up), envolver; -per, cubierta, f.; under another -per, en otro paquete.
 wreck, naufragar; n. naufragio, m.
 write, escribir.
 wrong, to be, no tener razón.
 wrought, labrado, a.

Y

yard, (measure), vara, f.
 yarn, hilo, m.
 year, año, m.; leap —, año bisestito.
 yellow, amarillo, a.
 yes, sí; — indeed, ¡ya lo creo!
 yesterday, ayer; day before —, anteayer.
 yet, todavía, aun; (nevertheless), sin embargo.
 yield, ceder; (produce), producir, dar.
 you, tú, te, le, la, les, usted, es; vosotros, as; os.
 young, joven.
 your, tu, vuestro, a; su, el, la los, las de Vd.; el tuyos, etc.; el vuestro, etc.; el suyo, etc.

Z

zinc, zinc, m.; — in bars, — en barra; — ore, mineral de —.
 zone, zona, f.



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